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Public Document

CITY OF
MANCHESTER
NEW HAMPSHIRE



ANNUAL REPORT

For the Year 1970

Fifty
ANNUAL REPORT
of the
CITY OF MANCHESTER
New Hampshire



For the Fiscal Year Ending
December 31, 1970

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CITY GOVERNMENT

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Ballard Bros., Inc.
Manchester, N. H.

MANCHESTER CITY GOVERNMENT
1970

Mayor

*HENRY J. PARISEAU Office, City Hall

Chosen at election in November, 1969. Salary, \$18,000 per annum.

Mayor's Secretary

Alice Monchamp Office, City Hall

Appointed by the Mayor. Salary, 5,044 per annum.

* Deceased in May

Aldermen

Ward 1. Charles A. Hunt

Ward 2. Frank Wageman

Ward 3. Thomas J. Enright

Ward 4. William F. Kelley, Jr.

Ward 5. John J. Walsh

Ward 6. Denis F. Casey

Ward 7. Alphie Peloquin

Ward 8. Andre A. Verville

Ward 9. Francis J. Wilcox

Ward 10. Robert F. Bossie

Ward 11. William B. Cashin

Ward 12. Albert R. Martineau

Ward 13. Robert P. Pare

Ward 14. Peter Burkush

STANDING COMMITTEES

Board of Aldermen

1970-1971

First Named is Chairman

Accounts—John J. Walsh, Martineau, Verville.
 Bills on Second Reading—A. R. Martineau, Bossie, Peloquin.
 Cemeteries—Denis F. Casey, Kelly Jr., Wageman, Wilcox, Cashin.
 Claims—Verville, Casey, Burkush.
 Enrollment—Enright, Pare, Cashin.
 Finance—The Mayor, Enright, Martineau, Walsh, Hunt, Kelly Jr., Casey, Peloquin, Verville, Bossie.
 Lands and Buildings—Walsh, Peloquin, Pare.
 Licenses—Wilcox, Kelly Jr.
 Street Lighting—Hunt, Wageman, Burkush.
 Streets and Sewers—Casey, Hunts, Verville.
 Minor Offices—Casey, Burkush, Peloquin.
 Radio and Television—Wilcox, Pare, Cashin.
 Special Tax—Kelly Jr., Casey, Bossie.
 Traffic—Enright, Martineau, Bossie, Hunt, Walsh.

City Auditor

Joseph J. Acorace Office, City Hall
 Appointed by Mayor and confirmed by Board of Aldermen in
 January annually. Salary Range, \$13,234. — \$16,848. per annum.

City Treasurer

James P. Bourne Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$11,986. — \$15,288. per annum.

Collector of Taxes and Custodian of Deeded Property

Felix Catudal Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$10,868. — \$13,884. per annum.

Assessors

Charles E. Bouchard, Chairman Term expires January, 1975
 John F. McGranahan Term expires January, 1971
 William W. Lynch Term expires January, 1973

One member elected by the Board of Mayor and Aldermen biennially,
 in the month of January for a term of six years. Salary Range: Chairman,
 \$11,356. — \$14,352. Members of Board, \$10,868. — \$13,884. per annum.

City Solicitor

J. Francis Roche 48 Hanover Street
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$15,496. — \$19,760. per annum.

City Clerk

Charles R. Stanton Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$11,986. — \$15,288. per annum.

Building Regulations Director

Bertrand W. Tardif Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary Range, \$11,414. — \$14,586. per annum.

Building Maintenance Director

Frank W. Dickey Office, 155 Manchester Street
 Elected in the month of March by Board of Aldermen for a term of four
 years. Salary Range, \$10,348. — \$13,234. per annum.
 Term expires March 31, 1973

Registrars of Voters

Lawrence Rheault, Chairman	Term expires May, 1971
James F. Berry, Clerk	Term expires May, 1972
Jacqueline Brinn	Term expires May, 1973
Franciella D. Colby, Deputy Registrar.	

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, \$400 per annum; Clerk of Board, \$750 per annum.

Police Commission

James A. Ferretti, Chairman	Term expires September, 1971
Thomas R. Murphy, Clerk	Term expires September, 1970
Louis Boulanger	Term expires September, 1972

Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

John A. Stips	Office at Police Station
Appointed by Commissioners. Salary Range, \$13,234. — \$16,848. per annum.	

Deputy Chiefs of Police

Armel Couture	Office at Police Station
Thomas King	Office at Police Station
Arthur D. Kehas	Office at Police Station
Appointed by Commissioners. Salary Range, \$10,192. — \$12,402. per annum.	

Municipal Court

Armand Capistran, Justice	Salary, \$19,000. per annum
William J. O'Neil, Associate	Salary, \$17,100. per annum
Roger E. D'Amour, Deputy Clerk	Salary, \$10,260. per annum
Rita L. Montague, Asst. Probation	

Salary Range, \$7,956. — \$ 9,672. per annum

James V. Broderick, Special Justice	Salary, \$ 5,700. per annum
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Appointed by Governor. Term until 70 years of age.

Andre J. Barbeau, Clerk	Salary Range, \$8,540. — \$11,400. per annum
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Frank Lamarre, Chief Probation Officer

Salary Range, \$9,230. — \$11,232. per annum.

Maurice Myers, Probation Officer

Salary Range, \$7,956. — \$ 9,672. per annum

Patricia Blouin, Probation Officer

Salary Range, \$7,956. — \$ 9,672. per annum

Gerald Fitzgerald	Salary Range, \$ 7,956. — \$ 9,672. per annum
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Appointed by Justice. Term not limited.

Fire Commissioners

Harry L. Spevack—Chairman	Term expires May, 1972
John G. Galvin	Term expires May, 1971
Vacant, Clerk	Term expires May, 1973

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$150 per annum; Members of Commission, \$100 per annum. —————

Chief Engineer

John E. Devine	Office, Central Station, Vine Street
Elected by Board of Fire Commissioners.	
Salary Range, \$13,234. — \$16,848. per annum.	

Deputy Chief Engineers

Warren J. Mathews	Salary Range, \$9,672. — \$11,804. per annum
John R. Lydon	Salary Range, \$9,672. — \$11,804. per annum
William Whitmore	Salary Range, \$9,672. — \$11,804. per annum
Elected by Board of Fire Commissioners	

Battalion Chief Engineers

Thomas Houghton	Salary Range, \$8,788. — \$10,712. per annum
William Kelley	Salary Range, \$8,788. — \$10,712. per annum
Ovila J. Gagne	Salary Range, \$8,788. — \$10,712. per annum
Oscar Durand	Salary Range, \$8,788. — \$10,712. per annum
Liodard Clement	Salary Range, \$8,788. — \$10,712. per annum
John J. Grady, Jr.	Salary Range, \$8,788. — \$10,712. per annum
John J. Sullivan	Salary Range, \$8,788. — \$10,712. per annum
Joseph Griffin	Salary Range, \$8,788. — \$10,712. per annum
Roland Gill	Salary Range, \$8,788. — \$10,712. per annum
James King	Salary Range, \$8,788. — \$10,712. per annum

Sealer of Weights and Measures

Fernand W. Genest	Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen.	
Term indefinite. Salary Range, \$6,240. — \$7,592. per annum.	

Board of Health

Theodore S. Smith, M.D.	Term expires July 1, 1971
Beverly F. HARRISES, R.N.	Term expires July 1, 1971
J. Robert Durning, M.B., Clerk	Term expires July 1, 1970
Ethan V. Howard, Chairman	Term expires July 1, 1970
P. Rene Bergeron	Term expires July 1, 1972

One member appointed by the Mayor annually for a term of three years beginning July 1st. Salary. \$200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

William E. Arnold, M.S.P.H.	Salary Range, \$15,496. — \$19,760. per annum
Appointed by Board of Health	

Board of Examiners of Plumbers

George Morrisette, (Master)	Term expires January 1, 1971
Frank Poznanski, (Journeyman)	Term expires January 1, 1971
Raymond T. Moran, (Inspector)	Term. Until successor is appointed
Raymond T. Moran, Chairman	
Virginia C. Murphy, Clerk	

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

Lucien P. Guay, M.D.	Office, 176 Wilson Street
Elected by vote of the Board of Mayor and Aldermen in January biennially.	
Salary Range, \$15,496. — \$19,760. per annum.	

Department of Highways

Ernest N. Couture	Term expires January, 1972
Edward Cassidy	Term expires January, 1972
Romeo Chagnon, Clerk	Term expires January, 1973
Howard Northridge, Chairman	Term expires January, 1973
Edward McGrail	Term expires January, 1971

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Member and Clerk of Board, \$200 per annum.

Public Works Director

Robert J. Caron	Office, 227 Maple Street
Elected by the Commissioners of Department of Highways	
Salary Range. \$15,496. — \$19,760. per annum.	

Public Works Assistant Director

George T. Healy

Elected by the Commissioners of Department of Highways
Salary Range, \$11,986. — \$15,288. per annum.

Commissioner of City Welfare

Leonello Breton Office, City Hall
 Elected biennially at municipal election.
 Salary Range, \$11,414. — \$14,586. per annum.

School Committee

Henry J. Pariseau, Mayor, ex-officio, Chairman

Ward 1. Dr. James Lianos
 Ward 2. Mary P. Brown
 Ward 3. John B. Martel
 Ward 4. Roland Drouin
 Ward 5. Catherine P. Monaghan
 Ward 6. William J. McCarthy
 Ward 7. Roland Jutras
 Ward 8. Bertrand L. Forest, Sr.
 Ward 9. Daniel M. Burke
 Ward 10. James A. Pollock
 Ward 11. A. Jules Angeli
 Ward 12. Robert Beaulieu
 Ward 13. Robert Chenard, Vice Chairman
 Ward 14. Donald M. Nute

Chosen at the municipal election in November, for a term of two years.

Salary, \$300 per annum.

Louis R. DesRuisseaux Clerk of Board
 Appointed biennially by the Board. Salary, \$2,500 per annum.

Superintendent of Schools

Henry J. McLaughlin Office, 88 Lowell Street

Term expires June 30, 1969. Salary, \$21,500. per annum. \$19,000 paid by City of Manchester and \$2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendents

Andrew A. Dominick Term expires June 30, 1972
 James G. Nocas Term expires June 30, 1974

Nominated by members of School Board and elected by State Board of Education. Salary, \$17,700. per annum, \$15,000 paid by the City of Manchester, \$2,700. paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Henry J. Pariseau, ex-officio

Ralph A. McIninch	Term expires October 1, 1970
Henry J. Turcotte	Term expires October 1, 1971
Clothilde Devine	Term expires October 1, 1972
Barbara Johnson Stearns	Term expires October 1, 1973
Louis Miller	Term expires October 1, 1974
John J. Sheehan	Term expires October 1, 1975
Adelaide Dodge	Term expires October 1, 1976

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Library Director

John J. Hallahan Salary Range, \$11,986. — \$15,288. per annum
Elected by the Trustees of Library.

Water Commissioners

Henry J. Pariseau, Mayor, ex-officio

J. Leo Dery	Term expires January, 1974
George J. Baker	Term expires January, 1975
Charles A. Burke, Clerk	Term expires January, 1976
Gilbert L. Tuson	Term expires January, 1971
Arthur H. St. Germain, Chairman	Term expires January, 1972
Charles B. McLaughlin	Term expires January, 1973

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum; Chairman, \$400, Clerk, \$400 per annum.

Water Works Director

Clarence Ahlgren Office, 281 Lincoln St.
Chosen by Water Commissioners annually.
Salary Range, \$15,496. — \$19,760. per annum.

Water Works Assistant Director

Clarence Ferry Salary Range, \$11,986. — \$15,288. per annum

Parks and Recreation Commission

C. Arthur Soucy	Term expires July 7, 1970
Arthur J. Connelly	Term expires July 7, 1974
Robert S. Perkins	Term expires July 7, 1973
Donn M. Parker	Term expires July 7, 1972
Oneil Houde	Term expires July 7, 1971

C. Arthur Soucy, Chairman

Donn M. Parker, Clerk

Consisting of five members. The members first appointed shall be, one for a term of five years; one for a term of four years; one for a term of three years; one for a term of two years; one for a term of one year. Upon expiration of terms. reappointments shall be for a term of five years. The members shall be appointed by the Mayor and confirmed by the Board of Aldermen.

Parks and Recreation Director

Clement Lemire Salary Range, \$11,414. — \$14,586. per annum

Manchester Airport Authority

T. William Bigalow	Term expires March 1, 1973
Edmond L. Allard	Term expires March 1, 1971
Carl Park	Term expires March 1, 1972
Charles V. Lukasavi	Term expires March 1, 1975
Howard W. Stiles	Term expires March 1, 1974

Edmond L. Allard, Chairman

T. William Bigalow, Clerk

Appointed by the Mayor and confirmed by the Board of Aldermen in February, for a term of five years.

E. Mike Goodwin, *Airport Manager*

Elected by Airport Authority Salary Range, \$11,414. — \$14,586. per annum.

City Planning Board

Ex-Officio Members

Henry J. Pariseau, Mayor. Term until succeeded.

Frank Wageman, Alderman.

Robert J. Caron, Surveyor. Term until successor is appointed.

Roland Breton	Term expires May 1, 1972
Nicholas Isaak	Term expires May 1, 1973
William H. Craig, Jr.	Term expires May 1, 1974
Alphonse Corriveau	Term expires May 1, 1975
Morris Silver, Chairman	Term expires May 1, 1970
Philip A. Paquette	Term expires May 1, 1971

Established by ordinance, December 3, 1956 as amended May 18, 1954. Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of six years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

Planning Director

John J. Grogan

Appointed by City Planning Board

Salary Range, \$17,108. — \$21,788. per annum.

Board of Adjustment

Lewis H. Mooney, Records, Clerk	Term expires March 1, 1971
Sylvester J. Foley, Clerk	Term expires March 1, 1972
Fernand Gelinas, Chairman	Term expires March 1, 1975
Andre Barbeau	Term expires March 1, 1974
Lucien Durette	Term expires March 1, 1973

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200. per annum. Clerk of records, \$400.

Manchester Housing Authority

Philip B. Mongan, Vice Chairman	Term expires December 31, 1970
Eugene A. Manseau	Term expires December 31, 1971
Romeo Dorval	Term expires December 31, 1972
Gerald Carmen, Chairman	Term expires December 31, 1973
Roger Cote	Term expires December 31, 1974

Appointed by the Mayor for a term of five years.

Trustees of Cemeteries

E. Leo Kanteres	Term expires January, 1972
Leon H. Rice	Term expires January, 1972
Robert J. Jobin	Term expires January, 1973
Robert A. Partridge	Term expires January, 1973
Joseph J. Bagoian	Term expires January, 1974
Harold J. Kay	Term expires January, 1974
Agnes T. Bryson	Term expires January, 1971
Arthur C. Lewis	Term expires January, 1971

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

Leon H. Webster	Office, Pine Grove Cemetery
	Appointed by Trustees of Cemeteries.
	Salary Range, \$10,348. — \$13,234. per annum.

Trustees of Cemetery Funds

Henry J. Pariseau, Mayor, Chairman, ex-officio

Ralph A. McIninch	Term expires January, 1980
Wm. J. Hamilton, Clerk	Term expires January, 1975
James P. Bourne, Treasurer	Ex-Officio

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

City Weigher

Maurice J. Bresnahan	Office, City Scales, Franklin Street
	Elected by vote of Board of Mayor and Aldermen in January, biennially.
	Salary Range, \$5,668. — \$6,890. per annum.

Board of Trustees of Capital Reserve and Trust Funds

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Ezekiel A. Straw, Clerk	Term expires June 1, 1975
Harry C. Jones	Term expires June 1, 1972
Ezekiel A. Straw, Clerk	Term expires June 1, 1975
	James P. Bourne, ex-officio, Treasurer

Inspector of Petroleum

Patrick J. O'Brien

Elected by vote of Board of Mayor and Aldermen in January; biennially.

Art Commission

Oscar Durand, Jr., Clerk Term expires October 1, 1971
 Helen Michaels Term expires October 1, 1972
 Leonard Armstrong, Chairman Term expires October 1, 1970

Appointed by the Mayor and confirmed by the Board of Aldermen in
 September for a term of three years.

Industrial Council

Carl B. Noyes, Chairman
 Herbert B. Stebbins, Vice-Chairman
 Joseph W. Czernicki, Secretary
 Mayor Henry J. Pariseau, Ex-Officio
 Term corresponds with tenure of office.
 Alderman Robert F. Bossie, Ex-Officio
 Alderman Frank A. Wageman, Ex-Officio
 Term corresponds with tenure of office.

Joseph W. Czernicki Saul Greenspan
 Arthur J. Hartnett, Jr. Marston Heard

Carl B. Noyes

Appointed for a term of six years, expiring September 1, 1972.

Leonello Breton Robert J. Gladu
 Murray Grant James J. Mahony
 Benjamin P. Mates Bernard McQuaid

Roger E. Sundeen

Appointed for a term of four years, expiring September 1, 1974

Bernard Garrell
 Oneil Houde Walter Little
 Louis I. Martel William L. McElroy
 Leon H. Rice, Sr. Edward J. Roy

Appointed for a term of six years expiring September 1, 1970

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council.

Salary Range, \$15,496. — \$19,760. per annum.

Housing Code

Bertrand W. Tardif	Superintendent of Buildings
William E. Arnold, M.S.P.H.	Health Officer
John E. Devine	Chief, Fire Department
Andrew Isaak	Term expires October 31, 1974
Stanley Drewniak	Term expires October 31, 1970
Appointed by Mayor, confirmed by Board of Aldermen.	

Housing Code Director

Bertrand A. Houle

Appointed by Public Agency.

Salary Range, \$9,672. — \$11,804. per annum.

Selectmen

WARD 1

Robert F. Hamel

James Barakis

Robert L. Lafond

WARD 2

Walter A. Stiles

Douglas G. Whitfield

David T. Ebert

WARD 3

Armand L. Duhaime

Charles J. Blais

Leo Dion

WARD 4

Edmond J. Tardiff

Robert A. Partridge

Louis Spear

WARD 5

John J. Healy

William W. Corey

Edward J. Walsh

WARD 6

Francis J. Dowd, Jr.

Lawrence J. Cronin, Jr.

John W. Masewic

WARD 7

Edward T. LaFrance

Rachel Cassidy

Andre Simard

WARD 8

Fernand F. Corrivau

F. Shackey Madden

Robert O'Malley

WARD 9

Eva Boisvert

Jeannette McQueeney

Michael P. Walsh

WARD 10

John Meehan

James A. Sweeney, Jr.

Gorge W. Smith

WARD 11

Arthur Storm

Dennis J. Murphy

Francis T. Nourie

WARD 12		
Priscilla French	Albert J. Boutin	Lucille M. Pinard
WARD 13		
Charles E. Daniel	Bruno Therrien	Raymond W. Provencher
WARD 14		
Wayne A. Amsden	Marcel A. Vachon	John M. Fitzgerald

Moderators

Ward 1.	David Llewelyn
Ward 2.	John F. Lazaar
Ward 3.	Frank E. McGillan
Ward 4.	William Kelley, Jr.
Ward 5.	William S. Vergas
Ward 6.	Frederick Searles
Ward 7.	Everett J. Godbois
Ward 8.	Walter J. Labore, Sr.
Ward 9.	Leo O. Boisvert
Ward 10.	John Murphy
Ward 11.	Richard Alexander
Ward 12.	John Libby
Ward 13.	Lucien Lambert
Ward 14.	Emile Gelinas

Salary, \$50 for each election or primary.

Ward Clerks

Ward 1.	Paul G. Fitzpatrick
Ward 2.	Philip W. Pease
Ward 3.	Normand L. Dion
Ward 4.	George F. Perry
Ward 5.	Catherine P. Monaghan
Ward 6.	Albert A. Gordon
Ward 7.	Oscar J. Martin
Ward 8.	Roland J. St. Onge
Ward 9.	Julius J. Rozamus
Ward 10.	Robert F. Hoey
Ward 11.	Aime Rambeau
Ward 12.	Ernest G. April
Ward 13.	Richard Roy
Ward 14.	J. Robert Durning

Salary \$125.00 per year

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1970

CITY OF MANCHESTER

17

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	\$ 250,000.00
Cohas Brook Bridge-Bodwell Road	7,000.00
Goffs Falls Bridge-Brown Ave.	26,000.00
Brown Ave. at Little Cohas	3,000.00
Cohas Ave. over Cohas Brook	7,000.00
Dow Street over Lower Canal	8,700.00
Dow Street over Upper Canal	38,000.00
Dunbarton Road	5,000.00
Elm Street Viaduct over B & M R. R.	50,000.00
Front Street-Black Brook	5,000.00
Granite Street over Lower Canal	15,000.00
Granite Street over Merrimack River	600,000.00
Granite Street over No. Weare Branch B & M	18,000.00
Island Pond Road (Outlet)	17,000.00
Kelley Street over Piscataquog River	400,000.00
Main Street over Piscataquog River	40,000.00
Mill Road at Harvey's Mill	10,000.00
Notre Dame Bridge-West Bridge	800,000.00
Parker Street over No. Weare Branch B & M	18,000.00
Peabody Ave. over Portsmouth Branch B & M	55,000.00
Queen City Bridge-Queen City Ave.	900,000.00
Second Street Bridge-Second Street (South)	118,000.00
Second Street Bridge-(North)	16,000.00
Stark Street over Lower Canal	16,000.00
Stark Street over Upper Canal	22,000.00
Webster Road	40,000.00
TOTAL	\$3,484,700.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1970

CITY CEMETERIES			Lands	Buildings	Equipment	Total
Amoskeag Cemetery			\$ 3,000.00	.....	.....	\$ 3,000.00
Brown Avenue Cemetery			200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road			870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside			2,380.00	.....	.....	2,380.00
Merrill Cemetery, Huse Road			3,600.00	.....	.....	3,600.00
Pine Grove Cemetery, Brown Ave.			716,110.00	\$ 83,890.00	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave.			100.00	.....	.....	100.00
Pine Grove Cemetery, Bourne-Titus Ave.			660.00	.....	.....	660.00
South Main Street Congregational Church Cemetery			7,500.00	.....	.....	7,500.00
Squog Cemetery, Bowman Street			7,975.00	.....	.....	7,975.00
Stowell Cemetery, Bodwell Road			850.00	.....	.....	850.00
Valley Cemetery, Pine Street			230,000.00	20,000.00	.....	250,000.00
Equipment and Supplies .....			.....	.....	\$ 89,247.42	89,247.42
TOTALS			\$973,245.00	\$103,890.00	\$ 89,247.42	\$1,166,382.42

FIRE STATIONS			Lands	Buildings	Equipment	Total
Calef Road Engine 9			\$ 5,200.00	\$ 94,000.00	7,533.50	\$ 106,733.50
Central Station, Vine Street .....			.....	.....	505,159.35 ^a	505,159.35
Lake Avenue Engine House			3,500.00	32,000.00	11,854.00	47,354.00
Main Street Engine House			4,500.00	32,000.00	11,954.00	48,454.00
Rimmon Street Engine House			1,200.00	28,800.00	7,951.50	37,951.50
Somerville Street Engine House			1,200.00	30,800.00	8,111.50	40,111.50
South Main Street Engine House			1,200.00	30,000.00	.....^a	31,200.00
Webster Street Engine House			2,650.00	30,000.00	8,121.50	40,771.50
Wilson Hill Engine House, Weston			1,500.00	23,000.00	7,101.50	31,601.50
Weston Street Drill Tower .....			.....	5,000.00	.....	5,000.00
Fire Alarm Signal System .....			.....	.....	165,398.70	165,398.70
TOTALS			\$ 20,950.00	\$305,600.00	\$733,185.55	\$1,059,735.55

^a Totals combined with Central Station.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1970

CITY OF MANCHESTER

19

SCHOOLS	Lands	Buildings	Books	Equipment		Total
				\$	\$	
Administration Building, 88 Lowell Street	\$ 10,000.00	\$ 20,000.00	.....	20,783.93	\$	50,783.93
Amoskeag School, 121 Front Street	900.00	20,000.00	.....	.....		20,900.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	\$ 100.00	1,319.00		80,219.00
Bakersville School, 20 Elm	9,000.00	150,000.00	20,600.00	19,000.00		168,600.00
Brown School, 435 Amory Street	7,800.00	52,000.00	13,200.00	10,000.00		85,000.00
Central High School—Concord-Beech Streets	72,600.00	2,320,300.00	51,620.00	316,712.00		2,761,232.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	11,100.00	76,640.00		76,640.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	12,400.00	9,783.00		319,983.00
Goffs Falls School, 3109 Brown Avenue	4,015.00	38,000.00	8,571.00	3,400.00		43,986.00
Gossier School, Gossier Park	.....	338,500.00	17,800.00	30,060.00		386,360.00
Green Acres School, So. Mammoth Rd.	17,000.00	464,000.00	18,450.00	39,925.00		539,375.00
Hallsville School, Jewett-Hayward	4,400.00	59,200.00	15,500.00	13,850.00		92,950.00
Highland School, 132 Titus Avenue	5,915.00	95,000.00	12,600.00	10,790.00		124,305.00
Jewett Street School, Jewett Street	19,510.00	334,500.00	17,600.00	23,300.00		395,110.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	11,600.00	7,532.00		96,132.00
Maynard School, 455 Union Street	9,000.00	75,000.00	12,400.00	10,500.00		106,900.00
Memorial High School, Porter Street	259,000.00	3,110,000.00	52,775.00	368,678.00		3,790,453.00
Parker School, 435 South Main Street	6,000.00	40,000.00	10,000.00	6,115.00		62,115.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	.....	4,150.00		1,224,780.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00	.....	.....		39,150.00
Rummon School, Dubuque-Amory Streets	4,150.00	336,500.00	18,700.00	24,500.00		394,700.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	45,000.00	10,800.00	11,200.00		83,200.00
Straw School, 608 Chestnut Street	16,200.00	50,000.00	17,800.00	15,515.00		91,875.00
Varney School, 84 Varney Street	8,560.00	275,000.00	.....	326,755.00		326,755.00
Webster School, 57 Webster Street	51,735.00	185,000.00	22,200.00	13,350.00		235,550.00
West Side High, 9 Notre Dame Avenue	33,180.00	3,617,320.00	44,595.00	152,094.00		3,847,189.00
West High Memorial Field, Main Street	60,000.00	9,946.00	.....	.....		69,946.00
Weston School, 1066 Hanover Street	3,500.00	107,000.00	11,600.00	7,925.00		130,025.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	14,200.00	11,200.00		125,720.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	11,300.00	11,707.00		78,007.00
East Upper Elementary School - Hillside	.....	2,094,625.00	27,500.00	86,300.00		2,208,425.00
South Upper Elementary School - Southside	.....	2,094,625.00	27,500.00	86,345.00		2,208,470.00
West Upper Elementary School - Parkside	.....	1,800,000.00	21,500.00	57,383.00		1,878,883.00
Manual Training Equipment (High School)	.....	.....	.....	314,541.00		314,541.00
Manual Training Equipment (Junior High Schools)	.....	.....	.....	22,500.00		22,500.00
Household Economics	.....	.....	.....	76,495.00		76,495.00
Storhouse and Janitor's Supplies	.....	.....	27,500.00	21,000.00		48,500.00
Title I - 2 Mobile Travel Lab.	.....	.....	.....	51,358.00		51,358.00
Automobiles	.....	.....	.....	21,886.00		21,886.00
TOTALS	\$751,185.00	\$19,526,316.00	\$547,411.00	\$1,891,266.93	\$25,716,178.93	

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1970

PUBLIC BUILDINGS		Lands	Buildings	Equipment and Supplies	Total
City Hall	\$ 350,000.00	\$ 110,000.00	\$ 460,000.00		
Mayor .....	.....	.....	.....	\$ 9,803.55 ^a	9,803.55
Aldermen .....	.....	.....	.....
Auditor .....	.....	.....	.....	12,350.69	12,350.69
Treasurer .....	.....	.....	.....	161,008.09	161,008.09
Parking Meter .....	.....	.....	.....	24,207.82	24,207.82
Tax Collector .....	.....	.....	.....	49,983.78	49,983.78
Assessors .....	.....	.....	.....
City Clerk .....	.....	.....	.....	54,573.36	54,573.36
Board of Registrars .....	.....	.....	.....	2,236.20	2,236.20
Planning Board .....	.....	.....	.....	25,896.98	25,896.98
Housing Code .....	.....	.....	.....	20,439.50	20,439.50
Personnel .....	.....	.....	.....	3,809.06	3,809.06
Zoning Board of Adjustment .....	.....	.....	.....	1,323.32	1,323.32
City Hall Auditorium and Janitor's Supplies .....	.....	.....	.....	15,788.44	15,788.44
Building Department (Office) .....	.....	.....	.....	19,651.75	19,651.75
Welfare .....	.....	.....	.....	9,025.09	9,025.09
Purchasing Agent (not in use) .....	.....	.....	.....	961.41	961.41
City Solicitor, 48 Hanover Street .....	.....	.....	.....	1,507.51	1,507.51
Civil Defense, 1800 Elm Street .....	.....	.....	.....	41,286.49	41,286.49
Industrial Council, 57 Market Street .....	.....	.....	.....	7,726.34	7,726.34
Police Station, Chestnut Street	19,250.00	78,750.00	133,368.40	231,368.40	231,368.40
Municipal Court .....	.....	.....	26,834.59	26,834.59	26,834.59
Health Department .....	.....	.....	27,738.77	27,738.77	27,738.77
Probation Department .....	.....	.....	6,929.67	6,929.67	6,929.67
Old Battery Building, Carpenter Shop	2,000.00	18,000.00	25,227.51	45,227.51	45,227.51
Highway Department, Garage and Inc.	60,000.00	440,000.00	1,487,149.39	1,987,149.39	1,987,149.39
Greenest Memorial Library	71,400.00	328,600.00	1,065,879.30	1,465,879.30	1,465,879.30
Golf Course, Manchester Road	132,200.00	24,000.00	49,231.40	205,431.40	205,431.40
Public Scale, Franklin Street	93,000.00	7,000.00	1,180.25	101,180.25	101,180.25
Scale of Weights and Measures .....	.....	.....	2,321.03	2,321.03	2,321.03
Water Department, 281 Lincoln St.	1,142,867.26	1,577,743.05	890,924.05	3,611,534.36	3,611,534.36
Distribution System .....	.....	.....	10,505,950.85	10,505,950.85	10,505,950.85
TOTALS	\$1,870,717.26	\$2,584,093.05	\$14,711,888.28	\$19,166,698.58	\$19,166,698.58

^a City Clerk and Aldermen combined.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1970

PARKS AND PLAYGROUNDS		Land's	Buildings	Equipment	Total
Concord Common, Soldiers' Monument	.....	15,760.00	\$ 32,500.00	.....	32,500.00
Crystal Lake Bath, House, Bodwell Road	.....	114,000.00	\$ 40,000.00	.....	55,760.00
Derryfield Park, Bridge Street	.....	7,000.00	9,130.00	.....	123,130.00
Goffs Falls Park, Brown Avenue	.....	50,000.00	.....	.....	7,000.00
Gossler Park, Blucher-Dubue Streets	.....	99,000.00	.....	.....	50,000.00
Hanover Common, Hanover Street	.....	4,500.00	.....	.....	99,000.00
Hanover Common, Soldier's Monument	.....	5,000.00	.....	.....	4,500.00
Harriman Park, Central-Hall-Lake Avenue	.....	259,200.00	.....	.....	5,000.00
Hartnett Memorial Parking Lot	.....	.....	112,000.00	.....	259,200.00
Hunt Memorial Pool	.....	.....	450,000.00	49,231.40	112,000.00
John Fitzgerald Kennedy Coliseum	.....	80,141.00***	.....	.....	499,231.40
Kosciuszko Parking Lot	.....	60,000.00	.....	.....	80,141.00
Lafayette Park, Notre Dame Avenue	.....	50,000.00	15,000.00	.....	60,000.00
Lafayette Park, Ferdinand Gagnon Monument	.....	110,000.00	50,000.00	.....	15,000.00
Livingston Park and Swimming Pool, Dorr's Pond	.....	769,500.00	318,100.00	59,876.00	100,000.00
Gill Stadium, Valley Street	.....	.....	.....	.....	487,976.00
Merrimack Common, Elm Street	.....	.....	25,000.00	.....	769,500.00
Merrimack Common, Soldier's Monument	.....	.....	15,000.00	789.00	25,000.00
Merrimack Common, Public Comfort Station	.....	30,500.00	20,000.00	.....	15,789.00
Pre-cut Pond and Bath House	.....	78,900.00	.....	.....	50,900.00
Park Common, Lake Avenue	.....	11,400.00	.....	.....	78,900.00
Parker Common, Made Street	.....	10,000.00	.....	.....	11,400.00
Parker, Walter M., McGregor Street	.....	331,322.00***	.....	.....	10,000.00
Pearl Street Parking Lot	.....	22,301.00	.....	.....	331,322.00
Prout Park, Young Street	.....	49,000.00	.....	.....	22,301.00
Pulaski Park, Bridge Street	.....	.....	35,000.00	.....	49,000.00
Pulaski Park, Soldier's Monument	.....	10,000.00	.....	.....	35,000.00
Queen City Playgrounds, Queen City-Brown Avenue	.....	17,150.00	.....	.....	10,000.00
Recreation Grounds, Golfstown Road	.....	32,000.00	132,850.00	.....	10,000.00
Rock Rimonon Park and Swimming Pool	.....	28,000.00**	.....	.....	150,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	.....	60,000.00	20,000.00	.....	32,000.00
Simpson Park, Notre Dame-Coolidge Avenue	.....	11,000.00	40,000.00	.....	28,000.00
Stark Park, North River Road	.....	.....	.....	.....	80,000.00
Stark Park, General John Stark Monument	.....	.....	.....	.....	40,000.00
Stevens Park, Lake Avenue-Mammoth Road	.....	4,000.00	.....	.....	11,000.00
Stevens Pond, Bridge Street Extension	.....	20,900.00	.....	.....	4,400.00
Sweeney Park, South Main Street	.....	14,395.00	175,000.00	.....	20,900.00
Sweeney Park, Soldier's Monument	.....	.....	4,000.00	.....	4,000.00
Raco Theodore Park, Head-Pre-cut Streets	.....	183,000.00	5,700.00	.....	189,395.00
Varney Memorial Monument (Derryfield Park)	.....	33,000.00	.....	.....	5,700.00
Victory Park, Concord-Amherst Streets	.....	8,585.00	57,000.00	.....	183,000.00
Wagner Memorial Park, Prospect-Myrtle Streets	.....	1,900.00	100.00	.....	90,000.00
West Side Park, Wheelock Street	.....	.....	.....	.....	8,585.00
Hove and Shasta Streets (land for playgrounds)	.....	7,500.00	.....	269,872.22	2,000.00
Parks and Recreation, Supplies and Equipment	.....	500.00	.....	.....	269,872.22
Front Black Brook Pond	.....	.....	14,000.00	.....	7,500.00
Goffstown Road, Rear	.....	.....	.....	.....	500.00
John F. Kennedy Coliseum — Locker Room	.....	.....	.....	.....	14,000.00
TOTALS	.....	\$2,595,753.00	\$1,574,880.00	\$379,768.62	\$4,550,401.62
					*** Improvements \$ 25,104.00
					** Improvements \$14,800.00
					*** Improvements \$141,633.00

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1970

MISCELLANEOUS						
	Lands	Buildings	Equipment	Total		
Ward 3, Nashua-Maple						
Ward 5, Lake Avenue	\$ 2,590.00	\$ 8,500.00	.....	\$ 11,090.00		
Manchester Airport Authority, Woodland Avenue	1,500.00	5,000.00	.....	6,500.00		
Property Deeded to City	23,720.00	863,440.00	\$ 19,591.85	906,751.85		
Public Housing:	20,075.00	650.00	.....	20,725.00		
Rock Run, non						
Elmwood Gardens	91,750.00	1,999,950.00	.....	2,091,700.00		
Various Locations (Homes for the Elderly)	109,485.00	1,854,745.00	.....	1,964,230.00		
Land North Side Lake Avenue	59,825.00	900,000.00	.....	959,825.00		
Lands and Buildings	59,925.00	.....	.....	59,925.00		
Land South of Bridge Street	90,025.00	181,805.00	.....	271,830.00		
Industrial Park Land Brown Ave	12,405.00	.....	.....	12,405.00		
.....	6,475.00	.....	.....	6,475.00		
TOTALS	\$477,775.00	\$5,814,090.00	\$ 19,591.85	\$6,311,456.85		

GENERAL SUMMARY						
	Bridges	Lands	Buildings	Books	Equipment	Total
City Bridges	\$3,484,700.00					\$ 3,484,700.00
City Cemeteries		\$ 973,245.00			89,247.42	\$ 1,166,382.42
Fire Stations		20,950.00	305,600.00		733,185.55	1,059,735.55
Schools		751,185.00	19,526,316.00	547,411.00	1,891,266.93	22,716,178.93
Public Buildings		1,870,717.26	2,584,093.05		14,711,888.28	19,166,698.59
Parks and Recreation		2,595,753.00	1,574,880.00		379,768.62	4,550,401.62
Miscellaneous		477,775.00	5,814,090.00		19,591.85	6,311,456.85
TOTALS	\$3,484,700.00	\$6,689,625.26	\$29,908,869.05	\$547,411.00	\$17,824,948.65	\$58,455,553.96

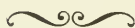
City of Manchester

NEW HAMPSHIRE

AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1970



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

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November 11, 1971

*To The Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire*

GENTLEMEN:

Complying with your request, I have audited the books and underlying records of the City of Manchester for the year ended December 31, 1970 and in this connection and submitting my report consisting of exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City Departments as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the year, unpaid departmental commitments are recorded to charge the department with these items and to accrue the outstanding liabilities.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet, Revenue Accounts, reflects the financial condition of the City of Manchester as at the close of business December 31, 1970. The Balance Sheet also includes Special and Restricted Funds. The increases and decreases in the various accounts in the year 1969 and 1970 are shown on Exhibit L.

CASH ON HAND IN BANKS — \$7,092,583.73

The cash in the various banks was reconciled both to the bank statements and the independent confirmations received directly from the depositories while the cash on hand was verified by count during the audit.

A substantial number of checks issued and cancelled during the year were compared with the cash disbursements records, while the cash receipts recorded in the Treasurer's Office were traced to the bank deposits. The

Treasurer's records of receipts and disbursements were reconciled with the records in the Auditor's Office as well as the records maintained in the various departments. The bank reconciliation necessarily encompasses both the Revenue and Non-Revenue Cash since the City Treasurer's Office cash account includes both of these items. Of the total cash in the Revenue Accounts, \$414,374.24 is unavailable for City purposes.

TAXES RECEIVABLE — \$2,398,563.91

The Property and Poll Tax Warrants for the year 1970 were completely footed and proved to the records of the Auditor's Office as well as the records in the Tax Collector's Office. Additional assessments and abatements were examined for proper authorization.

Exhibit A, Schedule 2 discloses the difference between the controlling account and the balances verified June 8, 1971. Several hundred verification letters were mailed requesting confirmation of the outstanding balances and any differences reported to me were thoroughly investigated and were satisfactorily explained. Postings of the tax receipts to the various tax ledgers test checked.

HEAD TAXES — \$77,300.00

The Head Tax Warrant was also proved to the control in the Auditor's and Tax Collector's Offices. These taxes are payable to the State of New Hampshire when collected. Cash receipt postings to the tax ledgers were spot checked.

TAX TITLES — \$141,238.51

TAX DEEDS — 5,828.69

These items represent property acquired because of nonpayment of taxes. Requests for confirmation were mailed to verify the outstanding balances in the Tax Titles Account as at June 8, 1971.

ACCOUNTS RECEIVABLE — \$295,143.45

Although no independent confirmation was sought on the outstanding balances, the records of the City Auditor and the departments involved supporting the Accounts Receivable balances, were examined. Of the total \$295,143.45, Accounts Receivable of \$24,988.34 were due from various City Departments.

ACCOUNTS RECEIVABLE — WATER WORKS — \$96,722.07

Exhibit A, Schedule 5 shows the activity in the Accounts Receivable — Water Works and the difference between the control and the amount verified. A substantial number of verification letters were mailed requesting confirmation of the outstanding balances which were listed as of September 15, 1971. A large number replied concurring with the balances as reflected in the books. Charges and credits in the various zones were tested and in my opinion the Accounts Receivable are fairly stated.

BOND ANTICIPATION NOTES — \$5,645,000.00

This liability represents borrowing in anticipation of bond issues and is comprised of the following:

<i>Date of Note</i>	<i>Due Date</i>	<i>Bank</i>	<i>Interest Rate</i>	<i>Amount</i>
10-27-70	3-29-71	National Shawmut	3.68%	\$5,270,000.00
12- 1-70	12-1-75	Amoskeag National	4.25%	330,000.00
12- 1-70	12-1-71	Bank of New Hampshire, N. A	3.18%	45,000.00

TEMPORARY REVENUE LOANS — \$2,000,000.00

The above liability represents a tax anticipation note held by the Merchants National Bank dated December 31, 1970 and due April 15, 1971 at 3% interest. The note was paid on the due date.

ACCOUNTS PAYABLE AND ACCRUALS — \$1,080,880.24

Exhibit A, Schedule 6 details the outstanding balances at the end of the year. Departmental commitments were accrued at the end of the year with corresponding charges to the departmental appropriations.

REVENUE APPROPRIATION BALANCES — \$689,226.12

Exhibit G discloses the balances carried forward to 1971 as approved by the Board of Mayor and Aldermen.

WATER REVENUE — \$96,722.07

This amount represents the uncollected Accounts Receivable of the Water Works and is credited to their appropriation when collected.

1971 REVENUE COLLECTED IN ADVANCE — \$42,729.85

The 1971 permits and fees collected in 1970 are included in the above amount.

TAILINGS — \$11,280.21

This item represents the outstanding checks for wages, fees and miscellaneous items transferred of the Tailings Account.

OTHER FUNDS — \$46,407.20

Cash for these items is included in the caption "Cash Unavailable for City Purposes". No portion of the Cafeteria Fund was audited since the City merely acts as a depository for this account.

REVENUE OF 1970 AND PRIOR YEARS — \$144,806.53

The changes in this account are shown on Exhibit A, Schedule 8. A summary of the operation for the current year is shown on Schedule 8A while the activity in the Estimated Revenue accounts is disclosed on Schedule 8B, both of which are transferred to Surplus.

The following is a comparison of the Budgetary Credits showing the ratio of Tax Levies and Estimated Revenue and the amount transferred from Revenue of Prior Years:

	1969	%	1970	%
Property Taxes	\$17,405,604.93	80.32	\$19,345,686.33	71.09
Poll and National				
Bank Stock Taxes	94,567.60	.44	92,978.64	.34
	<hr/>	<hr/>	<hr/>	<hr/>
	17,500,172.53	80.76	19,438,664.97	71.43
Estimated Revenue	3,735,269.48	17.24	7,534,237.76	27.69
Revenue of				
Prior Years	433,965.27	2.00	240,000.00	.88
	<hr/>	<hr/>	<hr/>	<hr/>
	\$21,669,407.28	100.00	\$27,212,902.73	100.00
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BALANCE SHEET — NON-REVENUE ACCOUNTS
EXHIBIT B

LOANS AUTHORIZED — \$11,015,000.00

This caption represents the various loans authorized by the Board of Mayor and Aldermen but not issued at the end of the year.

CASH IN BANK (OVERDRAFT) — \$1,158,643.84

The reconciliation of this account was necessarily included with the total reconciliation of cash in the Treasurer's Office since both Revenue and Non-Revenue cash is encompassed in one account in the Treasurer's Office.

Unexpended Non-Revenue Appropriations of \$8,713,812.62 are shown on Exhibit H.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet, General Indebtedness, discloses the City's liability with respect to borrowings as at the end of 1970.

NET BONDED DEBT

BONDS — \$32,965,000.00

NOTES — 505,300.00

All bonds and coupons cancelled during the year were compared with the bond and coupon records and any outstanding items at the end of the year were reconciled to the bank verification.

A summary of the General Indebtedness principal payments and interest charges for the preceding years is shown as follows:

Year	Bonds Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1960	\$ 7,453,000.00	\$1,120,000.00	\$ 548,000.00	\$ 216,763.00
1961	8,392,000.00	1,510,000.00	556,000.00	219,743.00
1962	8,873,000.00	1,095,000.00	614,000.00	256,140.50
1963	9,507,000.00	1,273,000.00	639,000.00	270,846.50
1964	8,758,000.00	—0—	749,000.00	291,988.50
1965	17,554,000.00	9,525,000.00	729,000.00	271,095.00
1966	16,325,000.00	—0—	1,229,000.00	574,141.50
1967	19,650,000.00	4,520,000.00	1,195,000.00	570,419.00
1968	26,084,900.00	7,920,900.00	1,486,000.00	743,644.00
1969	28,117,600.00	4,090,000.00	2,057,300.00	1,017,845.50
1970	33,470,300.00	7,905,000.00	2,552,300.00	1,213,963.16

BALANCE SHEET —TRUST AND INVESTMENT FUNDS

EXHIBIT D

The Balance Sheet, Trust and Investment Funds, records the Assets and sources of such Assets in Custody of the City Treasurer, Treasurer of the Library Trustees and the Amoskeag Trust Company.

The Cemetery Trust Funds are held by the Amoskeag Trust Company as agents for the Trustees of the Cemetery Funds. I obtained a certificate from a responsible trust officer stating that the Securities and Investments totalling \$1,774,882.41 are held by them as agents.

The cash on deposit in the various savings accounts was verified by examination of the passbooks and by direct confirmation with the depositories.

The Securities in the Library Funds were examined in the presence of the Trustees of the Trust Funds.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBITS E AND F

The classification of the Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts are detailed on Exhibits E and F. The City Treasurer's reports of the cash received and the Treasury Warrants were checked in detail to the cashbook. Invoices for a period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS

AND EXPENDITURES

REVENUE AND NON-REVENUE

EXHIBITS G AND H

The above Exhibits disclose the activity of the Appropriations Account and the unexpended balances either transferred to Revenue of 1970 and Prior Years (Surplus) or carried to 1971.

DEPARTMENTAL COMMENTS

HIGHWAY DEPARTMENT

The financial ledger of the Highway Department, from which Exhibits I and J were prepared, is in agreement with the balances in the City Auditor's Office.

CITY TREASURER

The books and records of the City Treasurer were examined and reconciled to the controlling account in the City Auditor's Office. A substantial number of voucher checks were compared with the cash disbursements records and the cash receipts were traced to the bank deposits.

TAX COLLECTOR

The Tax Collector's tax ledgers were examined and a considerable number of credit entries were checked to the ledger accounts. The daily cash receipts were checked to the cashbook and proved to the controlling account in the City Auditor's and City Treasurer's Offices.

The following is a summary of the collection activity for the year:

	Property	Poll
Tax Levy — 1970	\$19,364,554.97	\$74,110.00
Additional Assessment and Charges	149,649.97	2,090.00
	19,514,204.94	76,200.00
Cash Collected, Discounts and Abatements	17,284,150.55	49,060.00
Percent Collected	88.57%	64.38%
Percent Collected in 1969	88.69%	60.89%

CITY CLERK

A comprehensive test was made of the receipts and cash records in the office of the City Clerk which includes licenses, permits and other fees collected.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,
Certified Public Accountant

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1970. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith, subject to my comments and explanations which are part of this report, fairly reflects the financial condition of the City of Manchester as at December 31, 1970 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,

Certified Public Accountant

CITY OF MANCHESTER
BALANCE SHEET
Revenue Accounts
As at December 31, 1970
EXHIBIT A

Schedule Number	ASSETS	
1 Cash on Hand and in Barks: Custody of City Treasurer Cash \$6,678,209.49 Unavailable for City Purposes 414,374.24		\$7,092,583.73
In Hands of City Officials Water Works 300.00 City Clerk 400.00 Tax Collector 500.00 Schools 150.00 Manchester High School Athletics 1,200.00 Building 50.00 Board of Recreation .. 100.00 Highway 50.00		2,750.00
2 Taxes Receivable: Levy of 1961, 1962 and 1963 \$ —85.49 Levy of 1964 19,005.08 Levy of 1965 5,146.56 Levy of 1966 5,923.96 Levy of 1967 15,215.76 Levy of 1968 18,691.95 Levy of 1969 77,471.70 Levy of 1970 2,257,194.39		\$7,095,333.73
2 Head Taxes (Collectible for the State of New Hampshire) Levy of Prior Years —150.00 Levy of 1970 77,450.00		2,398,563.91
3 Tax Titles — City		77,300.00
3 Tax Deeds		141,238.51
4 Accounts Receivable — Regular		5,828.69
Accounts Receivable — City Departments		24,988.34
5 Accounts Receivable — Water Works		295,143.45
Revenue Appropriation — 1971 Charges		96,722.07
TOTAL ASSETS		\$10,116,695.52

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1970

EXHIBIT A

LIABILITIES

Schedule
Number

6	Current Debt:		
	Bond Anticipation Notes	\$5,645,000.00	
	Temporary Revenue Loans	2,000,000.00	
	Accounts Payable and Accruals	1,080,880.24	
	U. S. Savings Bonds Deductions	1,348.16	
	Teachers' Retirement	38,401.25	
	Teachers' Social Security	62,196.29	
	Social Security Deductions — Regular	66,619.55	
	N. H.-Vt. Hospitalization Deductions ...	25,687.36	
	Insurance	1,541.40	
			\$8,921,674.25
7	Revenue Appropriation Balances		
	to 1971 (Exhibit G)		689,226.12
	Water Works:		
	Water Revenue (Reserve for		
	Appropriation When Collected)		96,722.07
	1971 Revenue Collected in Advance		42,729.85
	Tailings		11,280.21
	Other Funds:		
	Manchester High School Athletic		
	Fund	9,162.07	
	Cafeteria Fund	29,663.71	
	Library Fines	7,481.42	
	Edith Stark Trust Fund	100.00	
			46,407.20
	Highway Layout Manchester		
	U. S. 305 (1) C-4331		604.29
	State of New Hampshire Head Taxes		
	Collected But Not Remitted to State:		
	Taxes	84,595.00	
	Cost	1,350.00	
			85,945.00
	Billed But Not Collected	77,300.00	
			163,245.00
8	Revenue of 1970 and Prior Years (Surplus)		144,806.53
	TOTAL LIABILITIES		\$10,116,695.52

CITY OF MANCHESTER
 SCHEDULE OF CASH BALANCE
Revenue and Non-Revenue Cash
 As at December 31, 1970
 EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1970

Merchants National Bank	\$4,340,930.90	
Amoskeag National Bank	783,697.14	
Bank of New Hampshire, N.A.	130,244.59	
Merchants National Bank — Savings Account	78,449.00	
		<u>\$5,333,321.63</u>
Invested Funds		198,851.11
Cash on Hand December 31, 1970		401,756.06
		<u>5,933,928.80</u>
Unadjusted Corrections		11.09
		<u>5,933,939.89</u>
TOTAL CASH AND INVESTED FUNDS		<u>\$5,933,939.89</u>
<i>To Be Applied as Follows</i>		
Revenue Cash Invested Funds — Exhibit A .	7,092,583.73	
Non-Revenue Cash — Exhibit B	1,158,643.84	
		<u>\$5,933,939.89</u>

Revenue Cash Composition

Water Works Cash	86,228.03
Cafeteria Fund	29,663.71
Social Security — Regular	66,619.55
U. S. Savings Bonds	1,348.16
Teacher Retirement	38,401.25
Teachers Social Security	62,196.29
Manchester High School Athletic Fund	9,162.07
Head Tax Cash	85,945.00
Library Fines	7,481.42
N. H.-Vt. Hospitalization	25,687.36
Insurance Deductions	1,541.40
Edith Stark Trust	100.00

Cash Unavailable for City Purposes	414,374.24
Cash	6,678,209.49

EXHIBIT A \$7,092,583.73

CITY OF MANCHESTER
TREASURER'S DEPARTMENT
CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1970
EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January	\$ 4,670,351.15	\$ 3,226,377.20	\$ 3,512,453.51	\$ 4,384,274.84
February	4,384,274.84	5,360,108.06	2,677,877.54	7,066,505.36
March	7,066,505.36	8,038,243.89	9,608,129.52	5,496,619.73
April	5,496,619.73	5,256,435.04	4,380,923.69	6,372,131.08
May	6,372,131.08	1,084,525.49	2,595,648.74	4,861,007.83
June	4,861,007.83	11,322,174.09	8,828,919.28	7,354,262.64
July	7,354,262.64	4,152,449.95	6,520,843.04	4,985,869.55
August	4,985,869.55	4,177,879.60	3,320,414.75	5,843,334.40
September ..	5,843,334.40	4,191,601.60	4,531,461.74	5,503,474.26
October	5,503,474.26	11,400,875.10	9,948,415.56	6,955,933.80
November ..	6,955,933.80	16,823,859.36	3,756,627.01	20,023,166.15
December ..	20,023,166.15	8,688,875.32	22,778,112.57	5,933,928.90
Totals for the Year		83,723,404.70	82,459,826.95	
Balance January 1, 1970:				
Cash and Invested Funds	4,670,351.15			
Balance December 31, 1970:				
Cash and Invested Funds			5,933,928.90	
		<u>\$88,393,755.85</u>	<u>\$88,393,755.85</u>	

CITY OF
STATEMENT OF TAX
For the Fiscal Year
EXHIBIT A —

	1961 and 1962	1963	1964	1965	1966	1967
Balance January 1, 1970.....	\$6,682.00	\$3,627.05	\$19,055.08	\$5,317.92	\$28,009.57	\$15,379.70
<i>Charges</i>						
1970 Tax Warrant						
1970 National Bank						
Stock Tax						
1970 Yield Tax						
Additional Taxes Assessed						
Refunds on Overpayment						
and Corrections				42.64		
Total Charges				42.64		
Total Charges and Balances	6,682.00	3,627.05	19,055.08	5,360.56	28,009.57	15,379.70
<i>Credits</i>						
Cash Collections			50.00	72.00	80.00	164.00
Abatements and Corrections	6,692.00	3,702.54		142.00	22,005.61	
Discounts Allowed on						
Property Taxes						
Total Credits	6,692.00	3,702.54	50.00	214.00	22,085.61	164.00
BALANCE						
DECEMBER 31, 1970	\$ —10.00	\$ —75.49	\$19,005.08	\$5,146.56	\$ 5,923.96	\$15,215.70

RECONCILIATION DECEMBER 31, 1970

Balance December 31, 1970	—10.00	—75.49	19,005.08	5,146.56	5,923.96	15,215.70
Charges in 1971	10.00	81.49				
		6.00	19,005.08	5,146.56	5,923.96	15,215.70
Credits in 1971		6.00	15,392.00	40.00	56.00	86.00
Balance June 8, 1971			3,613.08	5,106.56	5,867.96	15,129.70
Balance Verified per Detail			3,622.34	4,917.95	5,845.99	15,208.40
DIFFERENCES — Detail						
Over or Short°	\$.....	\$.....	\$ 9.26	\$ 188.61*	\$ 21.97*	\$ 78.70

MANCHESTER

COLLECTOR'S DEPARTMENT

Ended December 31, 1970

SCHEDULE 2

1968	1969	1970		Head Taxes	
		Property	Poll	1968 and 1969	1970
\$19,341.55	\$2,004,746.30			\$83,850.00	
		\$19,345,686.33	\$74,110.00		\$229,225.00
		17,565.34			
6.00	3,926.00	1,303.30			
		149,555.57	2,090.00	14,310.00	6,670.00
4,526.41	91,995.18	94.40		165.00	
4,532.41	95,921.18	19,514,204.94	76,200.00	14,475.00	235,895.00
23,873.96	2,100,667.48	19,514,204.94	76,200.00	98,325.00	235,895.00
430.50	1,813,598.47	17,118,232.85	49,060.00	62,550.00	158,445.00
4,751.51	209,597.31	8,259.86		35,925.00	
		157,657.84			
5,182.01	2,023,195.78	17,284,150.55	49,060.00	98,475.00	158,445.00
\$18,691.95	\$ 77,471.70	\$ 2,230,054.39	\$27,140.00	\$ —150.00	\$ 77,450.00
TO JUNE 8, 1971					
18,691.95	77,471.70	2,230,054.39	27,140.00	—150.00	77,450.00
	12,306.78	48,549.58	5,270.00	925.00	16,565.00
18,691.95	89,778.48	2,278,603.97	32,410.00	775.00	94,015.00
134.00	43,210.98	1,994,739.64	16,748.00	765.00	53,445.00
18,557.95	46,567.50	283,864.33	15,662.00	10.00	40,570.00
18,557.65	46,575.00	283,871.42	15,664.00	.....	40,565.00
\$.30*	\$ 7.50	\$ 7.09	\$ 2.00	\$ 10.00*	\$ 5.00*

CITY OF MANCHESTER
 STATEMENT OF TAX TITLES AND TAX DEEDS
 For the Year Ended December 31, 1970
 EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
	<hr/>	<hr/>
Balance January 1, 1970	\$165,462.03	\$6,969.27
<i>Charges in 1970</i>		
Taxes Paid by City	140,741.68	.....
	<hr/>	<hr/>
	\$306,203.71	\$6,969.27
<i>Credits in 1970</i>		
Cash	161,288.32	1,140.58
Abatements	3,676.88	.....
	<hr/>	<hr/>
	164,965.20	1,140.58
	<hr/>	<hr/>
BALANCE DECEMBER 31, 1970	\$141,238.51	\$5,828.69

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS

RECEIVABLE

For the Year Ended December 31, 1970

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1970	Charges	Credits	Balance December 31, 1970
Police	\$ 15,884.74	\$ 50.00	\$ 15,934.74	
Traffic		7,447.42	7,447.42	
Highway	81,003.89	106,116.24	158,844.39	\$ 28,275.74
School	267,327.95	661,136.54	662,745.76	265,718.73
Manchester Airport Authority	4,465.81	62,897.30	67,363.11	
Parks and Recreation		5,529.90	4,380.92	1,148.98
TOTALS	\$368,682.39	\$843,177.40	\$916,716.34	\$295,143.45

SUMMARY

Accounts Receivable — Regular	\$270,155.11
Accounts Receivable — City Departments	24,988.34
	<u>\$295,143.45</u>

CITY OF
SCHEDULE OF
For the Year Ended
EXHIBIT A —

	Zone 1	Zone 2	Zone 3
Balance January 1, 1970	\$ 220.72	\$ 2,988.73	\$ 10,770.55
Accounts Rendered 1970:			
First Quarter	71,678.32	85,999.93	61,977.38
Second Quarter	68,586.07	84,335.66	62,005.49
Third Quarter	75,249.33	90,683.69	74,076.17
Fourth Quarter	97,901.38	106,979.82	74,163.79
Total Charges	313,415.10	367,999.10	272,222.83
Total Charges and Balances	313,635.82	370,987.83	282,993.38
Credits in 1970:			
Cash	312,759.89	368,908.25	269,390.83
Abatements and Adjustments	545.29	461.26	550.53
Total Credits	313,305.18	369,369.51	269,941.36
BALANCE DEC. 31, 1970	\$ 330.64	\$ 1,618.32	\$ 13,052.02

RECONCILIATION DECEMBER 31, 1970

Balance December 31, 1970	330.64	1,618.32	13,052.02
Charges in 1971	269,182.78	319,638.94	146,216.38
	269,513.42	321,257.26	159,268.40
Credits in 1971	268,722.86	310,884.31	159,132.19
Balances September 15, 1971	790.56	10,372.95	136.21
Balances Verified	790.56	10,360.94	136.21
DIFFERENCES — Detail Over or Short*	\$ —0—	\$ 12.01*	\$ —0—

CITY OF MANCHESTER
 SCHEDULE OF LIABILITIES
 As at December 31, 1970
 EXHIBIT A — SCHEDULE 6

REVENUE ACCOUNTS

	Amount
Mayor	\$ 1,141.22
Aldermen	15.75
Auditor	2,206.60
Treasurer	961.88
Tax Collector	9,295.78
Assessors	1,687.26
Revaluation Survey	1,600.00
City Solicitor	627.76
City Clerk	2,920.15
Elections	7.70
Registrars	183.20
Planning Board	2,782.89
Housing Code	1,636.58
Zoning Board of Adjustment	185.40
Industrial Council	3,245.34
Personnel	986.69
Civil Defense	291.23
City Hall	2,057.45
Public Comfort Station	372.85
City Hall Annex	1,379.14
Police	55,332.05
District Court	4,034.44
Public Prosecutor	316.98
Probation	1,615.24
Fire	66,036.51
Sealer of Weights and Measures	238.00
Health	7,419.87
Cervical Cancer Screening Program	970.96
City Physician	241.38
Model Cities Dental Program	5,924.35
Building	3,246.30
Maintenance	10,672.49
Permanent Improvements	982.99
Traffic	18,603.87
Highway	129,090.58

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

As at December 31, 1970

EXHIBIT A — SCHEDULE 6 — *Concluded*

<i>REVENUE ACCOUNTS</i>	Amount
Highway Resurfacing	3,794.17
New Sewers	154.23
Incinerator Repairs	2,796.60
Bridge Maintenance	52,259.52
Administration and Outside Relief	47,938.67
Old Age Assistance and Permanent Disabled	83,063.81
School	110,014.07
Career Opportunities Program	8,401.72
Horticultural Program	151.75
Title I Elementary and Secondary Act	17,170.38
Adult Basic Education	411.70
Title II — E S E A	3,080.59
Project Head Start	2,180.00
Operation Smile	824.32
Model City Family Educational Service	4,253.84
Library	8,411.11
Manchester Airport Authority	27,078.96
Parks and Recreation Commission	56,354.16
Parks and Recreation — Model Cities	4,111.18
Pensions	8,002.35
Social Security	102,142.59
Refunds	99.17
Fire Insurance on Public Buildings	44,497.00
Civic Contributions	476.00
Incidentals	1,511.25
Cash Variations	152.07
Sale of Land — Vine Street Fire Station	3,016.66
Piscataquog River Open Space Account	1,810.00
Urban Beautification Program	237.80
East Industrial Park	32,606.00
Youth Service Program	554.00
Water	60,727.92
Cemetery	11,027.30
Public Scales	180.51
Model Cities	41,077.96
Total Accrual for Year Ended December 31, 1970	1,078,880.24
Prior Year (Manchester Airport Authority)	2,000.00
TOTAL LIABILITIES	\$1,080,880.24

CITY OF MANCHESTER
SUMMARY OF REVENUE APPROPRIATION ACCOUNT
For the Year Ended December 31, 1970

EXHIBIT A — SCHEDULE 7

Balance Brought Forward From 1969	\$	361,007.78
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Add

Appropriation	\$27,212,902.73	
Corrections and Transfers	7,720.34	
Cash Receipts	2,433,848.55	
Transfers from Non-Revenue Accounts	163,734.97	
Transfer of HUD Project Interest	20,316.67	
Water Department Cash Receipts	1,681,567.82	
Accounts Receivable Billings	126,371.66	
Revenue of Prior Years	296,219.30	
		31,942,682.04
		32,303,689.82

Deduct

Cash Disbursements	29,741,318.20	
Accounts Payable December 31, 1970	1,078,880.24	
Abatements	258,685.71	
Unexpended Balances	193,884.32	
Discounts	157,657.84	
Revenue of Prior Years	172,377.05	
Transfer Capital Reserve Fund	5,724.67	
Other Transfers	5,935.67	
		31,614,463.70

BALANCE CARRIED FORWARD TO

1971 (EXHIBIT A)	\$	689,226.12
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CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1970 AND
PRIOR YEARS

For the Year Ended December 31, 1970

EXHIBIT A — SCHEDULE 8

Balance January 1, 1970	\$398,143.51
<i>Add Revenue Credits</i>	
Cash Receipts	\$ 15,634.67
Additional Warrants:	
Poll Taxes	3,932.00
Land and Building Maintenance Charge	22,377.05
Land and Building Tax Collections	12.00
Hillsborough County Court House	150,000.00
Excess Budgetary Credits Over	
Appropriations (Schedule 8A)	121,951.67
Total Credits	313,907.39
	<hr/>
	712,050.90
<i>Deduct Revenue Charges</i>	
Corrections of Head and Poll Tax	162.00
Added Appropriations	146,218.50
Departmental Accounts Receivable	7,860.25
Adjustment Tailings Account	626.57
Hillsborough County Court House	150,000.00
Cash Paid Land and Building Maintenance	22,377.05
Transfer to 1970 Budget	240,000.00
Total Charges	567,244.37
	<hr/>
BALANCE DECEMBER 31,	
1970 (EXHIBIT) A	\$144,806.53

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1970
For the Year Ended December 31, 1970
EXHIBIT A — SCHEDULE 8A

Budgetary Credits

Current Year Tax Warrant:		
Property Taxes	\$19,346,989.63	
Poll Taxes	74,110.00	
National Bank Stock Tax	17,565.34	
		\$19,438,664.97
Estimated Revenue	7,534,237.76	
Deduct Excess Budgetary Revenue		
Over Actual (Schedule 8B)	223,578.22	7,310,659.54
Unexpended Appropriation Balances	247,721.78	
Less Appropriation Overdrafts	53,837.46	
		193,884.32
Transfer from Surplus		240,000.00
Total Budgetary Credits		27,183,208.83

Budgetary Appropriations

Appropriations	26,127,775.00	
Hillsborough County Tax	1,085,127.73	
		27,212,902.73
		—29,693.90

Other Credits

Additional Warrants:		
Property Taxes	149,555.57	
Poll Taxes	2,090.00	
		151,645.57

EXCESS BUDGETARY AND OTHER CREDITS OVER		
APPR. REVENUE OF 1970 AND PRIOR		
YEARS (SCHEDULE 8)		\$121,951.67

CITY OF MANCHESTER
 STATEMENT OF ESTIMATED REVENUE
 For the Year Ended December 31, 1970
 EXHIBIT A — SCHEDULE 8B

Budgetary Estimate		\$7,534,237.76
Cash Receipts (See Exhibit E)	\$6,617,001.27	
1970 Sunday Permits Collected in 1969	23,581.92	
Accounts Receivable Billing:		
School	\$652,298.19	
Recreation and Aviation	2,471.45	
Airport Authority	62,036.10	
Police	17.50	
Correction of Civil Defense		
Receipt	237.00	
	<u>717,060.24</u>	
		<u>7,357,643.43</u>
<i>Deduct Other Charges</i>		
Abatements of Accounts		
Receivable	10,340.67	
City Share Sale of Lots		
and Graves	32,080.31	
Miscellaneous Charges and		
Reclassifications	4,562.91	
	<u>46,983.89</u>	
		<u>7,310,659.54</u>
EXCESS BUDGETARY REVENUE OVER ACTUAL		
(EXHIBIT A — SCHEDULE 8A)	\$ 223,578.22	

CITY OF MANCHESTER
BALANCE SHEET*Non-Revenue Accounts*

As at December 31, 1970

EXHIBIT B

ASSETS

Loans Authorized	\$11,015,000.00
TOTAL ASSETS	<u>\$11,015,000.00</u>

LIABILITIES

Cash Overdraft	\$1,158,643.84
Accounts Payable and Accruals	1,142,543.54
Unexpended Non-Revenue Appropriations (Exhibit H)	<u>8,713,812.62</u>
TOTAL LIABILITIES	<u>\$11,015,000.00</u>

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1970
EXHIBIT C

ASSETS

Net Bonded Debt:	
Bonds	\$32,965,000.00
Notes	505,300.00
	<hr/>
TOTAL ASSETS	\$33,470,300.00

LIABILITIES

Serial Bonds and Notes:	
Highway	80,179.09
Sewerage and Drainage	3,965,625.47
Bridge	1,216,423.39
Recreation	344,789.05
Fire Station and Equipment	2,285,982.85
School	15,590,297.91
New Highway	510,000.00
Pearl Street Project	264,877.31
Spruce Street Redevelopment Project	328,666.73
Municipal Airport	227,693.28
Ice Skating Arena — Ventilation	344,046.08
Parks and Playgrounds	128,653.92
Library	5,840.97
Construction Flat Iron Project	479,095.65
Downtown 1A Redevelopment Project ..	210,000.00
Brown Avenue Industrial Park	797,546.01
Amoskeag Millyard Project	846,689.65
Water Permanent Improvements	450,000.00
Land Acquisition	315,000.00
New Automotive Equipment	257,446.80
E L C E E Project	76,145.84

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1970
EXHIBIT C

LIABILITIES *Concluded*

Civic Center Project (Urban Renewal)	1,930,000.00
Piscataquog River Open Space Project	80,000.00
Acquisition and Improvements	
Hillsborough County Court House	100,000.00
Water (HUD Project)	2,130,000.00
	<hr/>
Total Bonds	32,965,000.00
 Motor Vehicles, Major Imp. \$ 65,300.00	
Dept. Equip. Purchases	200,000.00
Traffic Building	60,000.00
Kelly Falls Bridge —	
New Deck	180,000.00
	<hr/>
Total Notes	505,300.00
	<hr/>
TOTAL LIABILITIES (EXHIBIT C SCHEDULE 1)....	\$33,470,300.00

CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1970
EXHIBIT C — SCHEDULE 1

CITY OF MANCHESTER

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Description	Date of Issue	Date of Maturity	(Years)	Rate	Original Amount	Outstanding December 31, 1970
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1970-71	20	1 3/4%	\$ 175,000.00	\$ 5,000.00
Highway and Sewer Construction	Sept. 1, 1952	Sept. 1, 1970-72	20	2 1/5%	270,000.00	26,000.00
Highway and Sewer Construction	Sept. 1, 1953	Sept. 1, 1970-73	20	2 1/10%	200,000.00	30,000.00
New Bridges	Sept. 1, 1953	Sept. 1, 1970-73	20	2 1/10%	600,000.00	90,000.00
Sewer Construction	Sept. 1, 1954	Sept. 1, 1970-74	20	1 8/10%	100,000.00	20,000.00
School Construction	Sept. 1, 1954	Sept. 1, 1970-74	20	1 8/10%	750,000.00	140,000.00
New Sewer and Highway	Nov. 1, 1955	Nov. 1, 1970-75	20	2 4/10%	110,000.00	25,000.00
School Construction	Nov. 1, 1955	Nov. 1, 1970-75	20	2 4/10%	430,000.00	100,000.00
School Construction and Improvement	Oct. 1, 1958	Oct. 1, 1970-78	20	3 1/4%	1,100,000.00	440,000.00
New Memorial High School	Sept. 1, 1959	Sept. 1, 1970-79	20	3 6/10%	2,800,000.00	1,260,000.00
Municipal Improvements	May 1, 1960	May 1, 1970-80	20	3 1/2%	1,040,000.00	520,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1970-81	20	3 4/10%	960,000.00	528,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1970-81	20	3 4/10%	550,000.00	298,000.00
Municipal Improvements Loan Bond	Nov. 1, 1962	Nov. 1, 1970-82	20	2 9/10%	1,095,000.00	655,000.00
Permanent Public Improvement and Equipment Bonds	Dec. 1, 1963	Dec. 1, 1970-83	20	3 1/10%	698,000.00	453,000.00
Permanent Public Improvement Bonds	Dec. 1, 1963	Dec. 1, 1970-73	10	3 1/10%	575,000.00	165,000.00

SCHEDULE OF BONDS OUTSTANDING
EXHIBIT C — SCHEDULE 1 — *Concluded*

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ANNUAL OFFICIAL REPORT

Description	Date of Issue	Date of Maturity (Years)	Rate	Original Amount	Outstanding December 31, 1970
School Bonds	Nov. 1, 1965	Nov. 1, 1970-84	3 4/10%	7,500,000.00	5,525,000.00
Permanent Improvements and Equipment Bonds	Nov. 1, 1965	Nov. 1, 1970-85	3 4/10%	1,725,000.00	1,200,000.00
Urban Redevelopment Bonds	Nov. 1, 1965	Nov. 1, 1970-84	3 4/10%	300,000.00	210,000.00
New Sewers	April 1, 1967	April 1, 1970-82	3 5/10%	350,000.00	260,000.00
Millicard Urban Renewal Project, Brown Avenue Industrial Park ..	April 1, 1967	April 1, 1970-82	3 5/10%	1,630,000.00	1,300,000.00
Water Improvements	April 1, 1967	April 1, 1970-82	3 5/10%	540,000.00	450,000.00
Schools	Aug. 1, 1967	Aug. 1, 1970-82	3 9/10%	2,000,000.00	1,595,000.00
Schools	Feb. 1, 1968	Feb. 1, 1970-83	4 1/8%	4,000,000.00	3,460,000.00
Land Acquisition	Oct. 1, 1968	Oct. 1, 1970-78	4 2/10%	395,000.00	315,000.00
Public Improvement and Equipment Bonds of 1968	Oct. 1, 1968	Oct. 1, 1970-83	4 2/10%	425,000.00	365,000.00
Public Improvement and Equipment Bonds of 1967	Oct. 1, 1968	Oct. 1, 1970-83	4 2/10%	705,000.00	605,000.00
Bridge, Sewerage and Drainage ..	Oct. 1, 1968	Oct. 1, 1970-83	4 2/10%	2,100,000.00	1,820,000.00
Public Improvements	May 1, 1969	May 1, 1970-79	4 7/10%	960,000.00	860,000.00
Schools	May 1, 1969	May 1, 1970-79	4 7/10%	2,600,000.00	2,340,000.00
Water (HUD Project)	Oct. 1, 1970	Oct. 1, 1971-90	5.75%	2,130,000.00	2,130,000.00
Fire Station	May 1, 1970	May 1, 1971-75	5.7%	2,100,000.00	2,100,000.00
Urban Renewal	May 1, 1970	May 1, 1971-75	5.7%	1,930,000.00	1,930,000.00
Public Improvements	May 1, 1970	May 1, 1971-75	5.7%	1,745,000.00	1,745,000.00
<i>Notes Payable</i>					
Motor Vehicles	Sept. 1, 1968	Oct. 1, 1970-71	3.28%	195,900.00	65,300.00
Traffic Building	Sept. 1, 1968	Oct. 1, 1970-73	3.79%	100,000.00	60,000.00
Equipment	Sept. 1, 1969	Sept. 1, 1970-74	5.75%	475,000.00	380,000.00
TOTAL SERIAL BONDS AND NOTES					\$33,470,300.00

CITY OF MANCHESTER

STATEMENT OF BONDS AND NOTES AUTHORIZED AND ISSUED
DURING THE YEAR ENDED DECEMBER 31, 1970

EXHIBIT C — SCHEDULE 2

Description	Date of Issue	Date of Maturity (Years)	Rate	Amount Authorized	Amount Issued	Sold At	Accrued Interest And Premium		Total Cash Received
Water (HUD Project)	Oct. 1, 1970	Oct. 1, 1971-90	20 5.75%	\$2,130,000.00	\$2,130,000.00	100.2099	\$ 8,553.37		\$2,138,553.37
Fire Station	May 1, 1970	May 1, 1971-75	5 5.7%	2,100,000.00	2,100,000.00				
Urban Renewal	May 1, 1970	May 1, 1971-75	5 5.7%	1,930,000.00	1,930,000.00	100.139	56,546.30		5,831,546.30
Public Improvements	May 1, 1970	May 1, 1971-75	5 5.7%	1,745,000.00	1,745,000.00				
TOTALS				\$7,905,000.00	\$7,905,000.00		\$65,099.67		\$7,970,099.67

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1970
EXHIBIT D

Schedule Number	ASSETS	
<i>Cemetery Trust Funds</i>		
(Perpetual and Special Care)		
Cash in Banks:		
	Amoskeag Savings Bank	\$ 209,373.47
	Merchants Savings Bank	56,743.90
	Amoskeag National Bank	47,331.56
1	Total Cash	\$ 313,448.93
2	Investments	1,461,433.48
Total Cemetery Trust Funds		\$1,774,882.41
<i>Other Funds</i>		
Cash in Banks:		
	The Manchester Bank	50,695.63
	Merchants Savings Bank	22,811.61
	Amoskeag Savings Bank	7,838.97
3	Total Other Funds — Cash	81,346.21
<i>Library Trust Funds</i>		
	Cash on Hand and in Bank	5,890.89
Cash in Savings Banks:		
	Amoskeag Savings Bank	16,663.08
	The Manchester Bank ..	33,806.25
	Merchants Savings Bank	233,520.50
		283,989.83
		289,880.72
	Cash in Custody of the City Treasurer	10,514.51
4	Total Cash	300,395.23
5	Securities	6,147.23
	Equity in Kennard Building	50,000.00
Total Library Trust Funds — Assets		356,542.46
TOTAL ASSETS		\$2,212,771.08

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1970

EXHIBIT D — *Continued*

LIABILITIES

Perpetual Care

Pine Grove Cemetery	\$1,385,585.47
Valley Cemetery	114,193.89
Piscataquog Cemetery	27,263.85
Merrill Cemetery	8,907.29
Amoskeag Cemetery	3,989.37
Stowell Cemetery	1,529.52
	<hr/>
	\$1,541,469.39

Special Care

Pine Grove Cemetery	205,536.04
Valley Cemetery	24,128.45
Piscataquog Cemetery	961.96
Merrill Cemetery	246.11
Amoskeag Cemetery	437.18
Stark Park	2,103.28
	<hr/>
	233,413.02
	<hr/>
	\$1,774,882.41

Other Funds

Fire Damage Replacement	52,319.13
Clinton H. Scovell Fund	7,838.97
Herrick Fund	1,758.42
Nathan P. Hunt — Children's Fund	7,140.57
Nathan P. Hunt — School Prize	4,800.26
Clara N. Brown Fund	1,484.16
Honor Roll	302.95
Beautification Fund	5,701.75
	<hr/>
	81,346.21

Library Funds

James Lidell Arnott Fund	3,926.18
Frank P. Carpenter Fund	31,738.95
Mrs. Georgia B. Carpenter Fund	12,508.10
Chaminade Cash Fund	856.73
Daniel Clark Fund	11,055.58
Oliver Dean Fund	13,997.45
Ruth C. Dudley Fund	727.80
Eliza A. Eaton Fund	5,107.87
Mary E. Elliot Fund	3,438.39

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1970
EXHIBIT D — *Concluded*

John Hosley Fund	28.90	
John Hosley Fund	5,257.21	
Agnes R. Hunt Fund	13,558.98	
Edwin F. Jones Fund	6,342.97	
Nora Kennard Jones Fund	184,705.99	
Mary C. Manning Fund	23,780.23	
Helene M. McAllaster Fund	3,034.99	
Moody-Currier Fund	5,257.30	
Michael Prout Fund	10,442.44	
Shakespeare Fund	714.46	
Emily A. Smith Fund	7,383.87	
Mary M. Tolman Fund	2,687.34	
Frank H. Waters Fund	4,099.84	
Unexpended Balance — Various Cash Funds	5,890.89	
		356,542.46
TOTAL LIABILITIES		\$2,212,771.08

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 As at December 31, 1970
 EXHIBIT D — SCHEDULE 1

Amoskeag Savings Bank

Book No. 68808	\$27,716.84
Book No. 313767	97,399.81
Book No. 313766	82,613.61
Book No. 346331	1,643.21

\$209,373.47

Merchants Savings Bank

Book No. 60423	1,300.11
Book No. 16073	5,328.40
Book No. 98298	18,560.98
Book No. 98299	6,081.65
Book No. 124358	24,491.29
Book No. 124357	981.47

56,743.90

Amoskeag National Bank 47,331.56

TOTAL CASH (EXHIBIT D) \$313,448.93

CITY OF MANCHESTER
ANALYSIS OF INVESTMENTS
As at December 31, 1970
EXHIBIT D — SCHEDULE 2

Bonds	Market Value
Bonds	\$ 565,390.00
U. S. Treasury Bonds and Notes	201,299.00
Stocks	415,053.00
Veterans Administration Loans	201,323.14
Land — Brown Avenue	78,368.34
TOTAL INVESTMENTS	\$1,461,433.48

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1970

EXHIBIT D — SCHEDULE 3

	Book Number	Balance January 1, 1970	Deposits	With- drawals	Balance December 31, 1970
<i>Fire Damage Replacement Fund</i>					
The Manchester Bank	702033	\$39,719.22	\$ 2,032.08		\$41,751.30
Merchants Savings Bank	52055	10,051.47	516.36		10,567.83
<i>Herrick Fund</i>					
The Manchester Bank	702030	1,672.86	85.56		1,758.42
<i>Nathan P. Hunt Fund</i>					
Children's Entertainment: Merchants Savings Bank	29664	6,938.26	352.31	\$ 150.00	7,140.57
<i>Nathan P. Hunt Fund</i>					
School Prize: Merchants Savings Bank	29665	4,867.28	245.60	312.62	4,800.26
<i>Clara N. Brown</i>					
The Manchester Bank	702031	1,707.65	86.51	310.00	1,484.16
<i>Clinton H. Scovell Trust Fund</i>					
Amoskeag Savings Bank	327212	20,091.48	10,747.49	23,000.00	7,838.97

CITY OF MANCHESTER
 SCHEDULE OF OTHER FUNDS — CASH
 As at December 31, 1970
 EXHIBIT D — SCHEDULE 3 *Concluded*

	Book Number	Balance January 1, 1970	Deposits	With- drawals	Balance December 31, 1970
<i>Honor Roll</i>					
Merchants Savings Bank	65411	288.16	14.79		302.95
<i>Beautification Fund</i>					
The Manchester Bank	262189	5,438.90	262.85		5,701.75
TOTAL OTHER FUNDS — CASH		\$90,775.28	\$14,343.55	\$23,772.62	\$81,346.21

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS — CASH
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
As at December 31, 1970
EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1970	Interest and Other Deposits	With- drawals	Balance December 31, 1970
<i>James Lidell Arnott Fund</i>					
The Manchester Bank	159856	\$ 699.07	\$ 33.77	\$ 197.06	\$ 535.78
The Manchester Bank	704183	3,101.71	155.67	278.81	2,978.57
		3,800.78	189.44	475.87	3,514.35
<i>Frank P. Carpenter Fund</i>					
Amoskeag Savings Bank	222579	7,618.74	371.18	429.35	7,560.57
The Manchester Bank	177951	618.03	29.82	220.24	427.61
The Manchester Bank	704182	7,399.65	364.63	513.23	7,251.05
Merchants Savings Bank	501893	15,790.85	980.14	707.07	16,063.92
		31,427.27	1,745.77	1,869.89	31,303.15
<i>Mrs. Georgia B. Carpenter Fund</i>					
The Manchester Bank	165491	16.71	.78	17.49	17.49
The Manchester Bank	704181	11,882.69	607.92	445.23	12,045.38
		11,899.40	608.70	445.23	12,062.87
<i>Chaminade Cash Fund</i>					
Merchants Savings Bank	39951	773.08	148.65	65.00	856.73
<i>Daniel Clark Fund</i>					
Merchants Savings Bank	501892	10,518.36	675.27	138.05	11,055.58

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
 As at December 31, 1970
 EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1970	Interest and Other Deposits	With- drawals	Balance December 31, 1970
<i>Oliver Dean Fund</i>					
Amoskeag Savings Bank	94654	3,897.69	199.40		4,097.09
The Manchester Bank	16445	258.15	12.46	208.58	62.03
The Manchester Bank	704180	5,319.68	272.13	191.66	5,400.15
Merchants Savings Bank	80076	3,794.39	243.55		4,037.94
		13,269.91	727.54	400.24	13,597.21
<i>Ruth C. Dudley Fund</i>					
Amoskeag Savings Bank	197296	732.76	35.69	40.65	727.80
<i>Eliza A. Eaton Fund</i>					
Merchants Savings Bank	80469	4,799.77	308.10		5,107.87
<i>Mary E. Elliot Fund</i>					
Merchants Savings Bank	80077	3,404.66	216.33	182.60	3,438.39
<i>John Hosley Fund</i>					
Amoskeag Savings Bank	147827	27.51	1.39		28.90
<i>Agnes R. Hunt Fund</i>					
Merchants Savings Bank	52288	8,191.15	1,543.17		9,734.32
<i>Edwin F. Jones Fund</i>					
Merchants Savings Bank	80231	5,960.37	382.60		6,342.97
<i>Nora Kennard Jones Fund</i>					
Merchants Savings Bank	37554	121,619.33	18,573.78	5,487.12	134,705.99

CITY OF MANCHESTER

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<i>Helene M. McAllister Fund</i>	124126		3,034.99	3,034.99
Merchants Savings Bank				
<i>Mary C. Manning Fund</i>	108544	23,617.45	1,454.83	23,780.23
Merchants Savings Bank				
<i>Michael Prout Fund</i>	100664	729.82	35.25	552.39
The Manchester Bank	704179	4,038.33	206.29	4,031.95
Amoskeag Savings Bank	106269	4,281.40	208.58	4,248.72
Merchants Savings Bank	80101	1,118.72	71.80	1,190.52
<i>Shakespeare Fund</i>		10,168.27	521.92	10,023.58
The Manchester Bank	705694	714.66		503.85
<i>Emily A. Smith Fund</i>			35.55	
Merchants Savings Bank	80095	6,938.49	445.38	7,383.87
<i>Mary M. Tolman Fund</i>				
Merchants Savings Bank	80674	2,525.25	162.09	2,687.34
<i>Frank H. Waters Fund</i>				
Merchants Savings Bank	43429	3,852.55	247.29	4,099.84
<i>Cash on Hand and in Bank</i>				
Cogswell Benevolent Trust		14.56		14.56
Smyth Fund Grant		211.97		211.97
Special State Grant		2,849.08	7,410.29	5,664.36
		3,075.61	7,410.29	5,890.89
IN CUSTODY OF CITY TREASURER				
<i>John Hosley Fund</i>				
Merchants Savings Bank	80258	5,321.94	257.21	5,257.21
<i>Moody-Currier Fund</i>				
Amoskeag Savings Bank	123865	5,301.87	257.30	5,257.30
Total Library Trust Funds in				
Custody of City Treasurer		10,623.81	514.51	10,514.51
TOTAL LIBRARY TRUST FUNDS — CASH		\$277,940.44	\$38,983.28	\$300,395.23

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS —
SECURITIES
As at December 31, 1970
EXHIBIT D — SCHEDULE 5

Description	Balance December 31, 1970
103 Shares American International Group	\$1,489.26
70 Shares American Telephone and Telegraph Company	1,726.53
680 Shares Manchester Gas Company	33.63
38 Shares Standard Oil Company of California	575.24
128 Shares The Manchester Bank	2,322.57
TOTAL SECURITIES	\$6,147.23

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

EXHIBIT D — SCHEDULE 6

	Appropriation Activity	Trust Funds
<i>Receipts and Appropriations</i>		
Carried From 1969	\$ 1,422.85	
City Appropriation	319,789.00	
Transfers	3,000.00	
Cash Receipts	111.23	
Interest — Savings Banks		\$16,403.52
Dividends		996.30
Rent — Kennard Building		8,575.25
Chaminade Fund		97.00
Special State Grant		7,410.29
Property Tax Refund		1,986.41
Helene M. McAllaster Trust Fund		3,000.00
Total Receipts	324,323.08	38,468.77
<i>Expenditures</i>		
Payrolls	263,659.70	
Office Expense	2,351.78	
Telephone	2,235.66	
Service Agreements	828.00	
Postage	1,572.20	
Printing	860.00	
Insurance	1,650.00	
Micro Films and Photographs	824.42	1,694.00
Books	29,999.11	3,306.93
Book Binding	1,274.70	
Subscriptions and Periodicals	3,411.86	
Records and Music	785.79	
Rents	480.00	
Travel	699.24	255.65
Auto Repairs	123.58	

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970
EXHIBIT D — SCHEDULE 6 *Concluded*

	Appropriation Activity	Trust Funds
<i>Expenditures — Concluded</i>		
Gas and Oil	767.51	
Electricity and Gas	2,648.93	
Fuel Oil	2,446.56	
Building Material and Supplies	1,330.13	
Contract Work	1,842.12	1,460.00
Special Projects	2,037.00	
Miscellaneous	31.38	402.24
Furniture	743.68	273.60
Equipment	230.75	457.00
Taxes (Kennard Building)		3,156.33
Lawn Repairs		1,141.37
Tuition		430.00
Outside Help	42.40	
Books (Currier Fund)	129.33	
Periodicals (Hosley Fund)	540.50	
Bookmobile Repairs		500.00
Bookmobile Box and Outlet		504.99
Total Expenditures	323,546.33	13,582.11
Balance	776.75	
Carried to 1971	776.02	
Unexpended Balance	\$.73	
INCREASE IN TRUST FUND BALANCE		\$24,886.66

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts

Taxes: (Exhibit E — Schedule 1)

Property Taxes	\$18,912,007.82
Poll Taxes — City	69,680.00
Head Taxes	220,995.00
Tax Titles	161,288.32
Tax Deeds	1,140.58
Cost on Head Taxes	6,740.00

\$19,371,851.72

Accounts Receivable:

Highway Department	158,804.39
School Department	652,817.84
Police Department	8,114.49
Parks and Recreation Commission	4,380.92
Manchester Airport Authority	67,103.11
Traffic Department	7,447.42

898,668.17

Water Works:

Accounts Receivable	1,681,567.82
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Revenue of Prior Years 15,634.67

Revenue of 1971 42,729.85

Library Fines 7,000.39

Tailings Account 2,220.37

Various Funds:

Credit Union	1,060,222.80
U. S. Savings Bonds	22,641.66
Cafeteria Fund	596,444.72
Firemen's Retirement Fund	124,931.49
Teachers' Retirement Fund	319,705.86
Education Association	29,164.00
Police Retirement Fund	32,567.34
Withholding Tax	2,340,847.69
N. H.-Vt. Hospitalization	212,333.44
Manchester High Schools Athletic Fund	46,508.41
Social Security — Regular	284,759.83
Social Security — Teachers	273,794.97
Teachers Tax Annuity	85,879.63
Police Officers Guild	1,735.61
AFL-CIO Union Dues	13,152.89
Police Relief Association	7,968.52
United Fund	12,618.33

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — <i>Continued</i>	
<i>Balance Sheet Accounts — Continued</i>	
Various Funds:	
Water Employees Association	583.00
Insurance	36,735.04
Commuter Tax	321.60
	<hr/>
	5,502,916.83
Cemetery Trust Funds:	
Special Funds	88,600.00
Miscellaneous	300.00
	<hr/>
	88,900.00
Special Trust Funds:	
Edith Stark Fund	100.00
Clinton H. Scovel Fund	23,000.00
Nathan P. Hunt Fund	462.62
Clara Brown Fund	310.00
	<hr/>
	23,872.62
Bond Anticipation Notes	19,185,000.00
Temporary Revenue Loans	19,750,000.00
	<hr/>
	38,935,000.00
Total Balance Sheet Accounts	<hr/>
	66,570,362.44
<i>Estimated Revenue</i>	
State of New Hampshire:	
Interest and Dividend Tax \$228,527.17	
Weights and Measures	1,708.00
Railroad Tax	2,735.57
Savings Bank Tax	141,971.12
State Head Tax Collection	
Fee	28,538.50
School Building Aid	409,132.99
Rooms and Meals Tax	394,592.43
Retarded Children and	
Physically Handicapped	31,645.66
School Maintenance and	
Operation	191,291.00
Business Profits Tax	2,998,602.33
Vocational Ed. Program ..	180.00
Miscellaneous	34,410.00
Adult Basic Education	4,548.64
	<hr/>
	4,467,883.41

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Year Ended December 31, 1970
Revenue Accounts
 EXHIBIT E

CASH RECEIPTS — <i>Continued</i>	
<i>Estimated Revenue — Continued</i>	
Federal Housing Authority in Lieu of Taxes	27,709.31
Licenses:	
Dogs	\$ 8,791.00
Amusements	4,004.15
All Others	35,669.11
	<hr/>
	48,464.26
Permits:	
Automobile	939,404.40
Marriage	3,309.00
Sewers	639.00
Sunday	3,272.00
	<hr/>
	946,624.40
Interest and Cost:	
Interest on Deferred Taxes	28,071.09
Interest on Redemptions	12,104.74
Cost on Deferred Taxes	3,388.95
Cost on Redemption	504.15
Administration Cost on	
Real Estate	66.60
Interest on Head Taxes ..	1,702.40
Excess Receipts from Sale of Tax Deeded Property	1,063.68
	<hr/>
	46,901.61
District Court:	
Fines and Forfeits	126,862.51
School Department:	
Sale of Books and Supplies	441.05
Miscellaneous	1,180.15
	<hr/>
	1,621.20
Parks and Recreation Commission:	
Municipal Golf Course	65,593.88
Athletic Field	6,080.14
J.F.K. Memorial Coliseum	55,654.31
Miscellaneous	1,636.60
	<hr/>
	128,964.93

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — <i>Continued</i>	
<i>Estimated Revenue — (Continued)</i>	
Manchester Airport Authority	825.71
Public Scales	38.80
Miscellaneous Maintenance	108.30
Planning Board	360.63
Board of Assessors	158.00
Building Department	54,910.45
Fire Department	1,868.00
Civil Defense	8,050.47
Health Department	4,210.00
Police Department:	
Beano	\$ 880.00
Misc. (Bicycles, etc.)	13,773.85
	14,653.85
Zoning Board of Adjustment	7,675.00
Cemetery Department:	
Sale of Lots and Graves ..	26,216.75
Sale of Single Graves	15,120.00
Interments	28,250.00
Care of Lots and Graves ..	290.60
Miscellaneous	9,707.50
Cost of Deeds and	
Transfers	2.00
Interest on sale of Lots	75.67
	79,662.52
Miscellaneous:	
Income from Invested	
Funds	255,869.90
Sale of Land	850.00
Premium on Bonds and	
Notes	8,397.42
Accrued Int. on Bonds	48 726.96
Miscellaneous	5.00
	313,849.28
Commissions on Telephones	658.93
Traffic Department	269,371.22
The Hampshire Plaza Tax	65,568.48
Total Cash Credited to Estimated Revenue.....	6,617,001.27
	73,187,363.71

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Revenue Appropriations

Mayor	490.70
Aldermen	20.00
Auditor	357.30
Tax Collector	3,063.67
City Clerk	809.25
Elections	585.00
Planning Board	37,972.24
Housing Code	240.98
Personnel	56.77
Civil Defense	715.35
Police	17,892.50
Awareness of Juvenile Problems	5,100.00
District Court	80.00
Fire	4,335.48
Health	751.57
Cervical Cancer Screening Program	10,616.43
Model Cities Dental Program	68,246.56
Building	222.60
Maintenance	367.79
Highway	22,122.99
Highway Resurfacing	48,696.80
Traffic	715.89
Welfare	10,626.51
Old Age Assistance and Aid to Disabled	2,138.92
School	195,321.21
Dual Enrollment — School	87,500.00
Career Opportunities Program	131,236.96
Manpower	5,718.00
Program for the Deaf	450.00
Horticultural Program	8,500.00
Title I Elementary and Secondary Act	283,724.55
Adult Basic Education	17,878.00
Title II — E S E A	19,970.62
Title VI-A	19,015.00
Project Head Start	77,680.00
Operation Smile ....z.....	15,096.17
HGF In Service Program	11,000.00
Model City Family Education Service	4,372.70
Model Cities — Cafeteria	7,322.85
School Drug Decision Program	9,000.00
Library	111.23
Manchester Airport Authority	21.06

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Concluded*

Revenue Appropriations — Continued

Parks and Recreation Commission	12,764.29	
Parks and Recreation — Model Cities	209,545.41	
Pensions	138.55	
Teachers' State Pension	1,648.11	
Social Security	61,072.20	
Health Insurance	112.92	
Civic Contributions	1,707.10	
Incidentals	560.50	
Piscataquog River Open Space Account	47,095.87	
Subdivision Improvement		
Dugas Construction	10,045.36	
Urban Beautification Program	56,485.00	
East Industrial Park	2,000.00	
Management Study	21,000.00	
Youth Service Program	36,565.00	
Water	155,000.00	
Cemetery	52,938.61	
Miscellaneous	10.25	
Model Cities	635,015.73	
Total Cash Credits to Revenue Appropriations		2,433,848.55
<i>Transfers From Non-Revenue Appropriations</i>		
Miscellaneous New Sewers	727.88	
Sewerage and Drainage Facilities	98,954.87	
Brown Avenue — Industrial Park	32,456.51	
New Highways	17,979.24	
East Industrial Park	5,103.10	
Access Road to Parker-Varney School	8,513.37	
HUD Project	20,316.67	
		184,051.64
		<hr/> 75,805,263.90
Cash on Hand and in Banks January 1, 1970		3,201,856.50
TOTAL CASH RECEIPTS		<hr/> \$79,007,120.40 <hr/>

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts

Accounts Payable	\$	807,614.87	
Reserve for Head Taxes		286,270.00	
Cost of State Head Tax		6,160.00	
Taxes Bought by City:			
Tax Titles	\$	133,093.06	
Tax Deeds		7,648.62	
			140,741.68
Taxes of 1965 to 1970 ...			96,646.63

Various Funds:

Manchester Education	
Association Dues	29,164.00
Manchester Water	
Employees Association	583.00
Employees' Credit Union	1,060,222.80
U. S. Savings Bonds	22,518.75
Police Retirement Fund	32,766.62
Firemen's Retirement	
Fund	124,931.49
Teachers' Retirement	
Fund	338,939.49
Withholding Taxes	2,340,847.69
N. H.-Vt. Hospitalization	212,519.08
High Schools Athletic	
Fund	50,025.30
High Schools Athletic	
Petty Cash	1,200.00
United Fund	12,618.33
Social Security—Regular	278,754.46
Social Security—Teachers	275,251.50
AFL-CIO Union Dues ..	13,152.89
Police Relief Association	7,968.52
Insurance	20,810.22
Commuter Tax	321.60
Tax Sheltered Annuities .	101,329.36
Police Officers Guild	1,735.61
Highway Petty Cash	50.00
School Petty Cash	50.00
Tailings	29.50

4,925,790.21

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Balance Sheet Accounts — Continued

Other Funds:

Clinton H. Scovell Fund	23,000.00	
Clara Brown Ice Fund	310.00	
Nathan P. Hunt Fund	462.62	
Spec. Cemetery Fund Exp.	9,900.00	
Cemetery Land	79,000.00	
		112,672.62

Cafeteria Funds:

Salaries	214,249.92	
Expenses	388,183.14	
		602,433.06

Parking Meters:

Expenses		47,927.94
----------	--	-----------

Bond Anticipation Notes	17,330,000.00
Temporary Loans	17,750,000.00
Revenue of 1969 and Prior Years	22,377.05
Estimated Revenue	32,080.31
Revenue Appropriations 1971 Charges	6,565.16

Cash Disbursements Charged to Balance Sheet Accounts \$42,167,279.53

Revenue Appropriations

General Government

Legislative and Executive:

Mayor

Salaries	26,989.85	
Expenses	9,206.93	
		36,196.78

Aldermen

Salaries	22,267.00	
Expenses	9,595.72	
		31,862.72

Financial:

Auditor

Salaries	72,988.77	
Expenses	26,291.00	
		99,279.77

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Revenue Appropriations — Continued</i>		
<i>General Government</i>		
Treasurer		
Salaries	36,565.95	
Expenses	3,652.65	
		40,218.60
Tax Collector		
Salaries	57,250.11	
Expenses	12,183.40	
		69,433.51
Assessor		
Salaries	73,942.04	
Expenses	13,268.91	
		87,210.95
Revaluation Survey		
Salaries	3,548.72	
Expenses	52,232.45	
		55,781.17
Law-City Solicitor		
Salaries	19,141.20	
Expenses	3,096.96	
		22,238.16
City Clerk		
Salaries	75,894.80	
Expenses	15,546.21	
		91,441.01
Election Officials		
Salaries	17,077.87	
Expenses	3,543.14	
		20,621.01
Codification of Ordinances		
Expenses		3,200.00
Board of Registrars		
Salaries	10,489.46	
Expenses	4,935.50	
		15,424.96
Planning Board		
Salaries	89,786.03	
Expenses	42,416.16	
		132,202.19

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Revenue Appropriations — Continued</i>			
<i>General Government</i>			
Housing Code			
Salaries	63,878.50		
Expenses	4,451.45		
			68,329.95
Community Renewal Program			
Expenses			3,187.14
Zoning Board of Adjustment			
Salaries	3,000.00		
Expenses	2,945.29		
			5,954.29
Civil Defense			
Salaries	13,176.99		
Expenses	3,585.63		
			16,762.62
Industrial Council			
Salaries	37,342.49		
Expenses	6,343.04		
			43,685.53
Personnel			
Salaries	26,418.09		
Expenses	4,757.13		
			31,175.22
<i>Land and Buildings</i>			
City Hall			
Salaries	21,164.00		
Expenses	7,836.45		
			29,000.45
City Hall Annex			
Salaries	10,645.21		
Expenses	7,008.57		
			17,653.78
Public Comfort Station			
Salaries	13,109.20		
Expenses	672.66		
			13,781.86
<i>Protection of Persons and Property</i>			
Police			
Salaries	1,303,239.14		
Expenses	182,265.60		
			1,485,504.74

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Revenue Appropriations — Continued</i>			
<i>Protection of Persons and Property</i>			
Police Management Study			
Expenses		11,749.59	
Awareness of Juvenile Problems			
Expenses		5,100.00	
District Court			
Salaries	114,743.09		
Expenses	12,153.23		
			126,896.32
City Prosecutor			
Salaries	8,618.87		
Expenses	1,743.06		
			10,361.93
Probation			
Salaries	64,013.00		
Expenses	4,780.89		
			68,793.89
Fire			
Salaries	1,852,245.90		
Expenses	128,733.15		
			1,980,979.05
Sealer of Weights and Measures			
Salaries	7,606.00		
Expenses	1,167.22		
			8,773.22
<i>Health and Sanitation</i>			
Health			
Salaries	209,274.57		
Expenses	51,198.02		
			260,472.59
Cervical Cancer			
Screening Program			
Salaries	2,760.00		
Expenses	4,085.08		
			6,845.08
City Physician			
Salary			10,264.80

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Revenue Appropriations — Continued</i>		
Model Cities Dental Program		
Salaries	17,550.56	
Expenses	46,166.60	
		63,717.16
<i>Building</i>		
Salaries	71,106.04	
Expenses	8,838.76	
		79,944.80
Maintenance		
Salaries	107,731.88	
Expenses	65,073.46	
		172,805.34
Permanent Improvements		
Expenses		72,080.75
<i>Highway</i>		
Salaries	1,759,637.20	
Expenses	15,776.59	
		1,775,413.79
Maintenance		
Expenses		717.67
Sewer Maintenance		
Expenses		208.77
Refuse Disposal		
Expenses		21,599.17
Construction Materials and Supplies		
Expenses		240,013.44
Engineers		
Expenses		7,217.58
New Sewers		
Salaries	44,903.57	
Expenses	30,582.53	
		75,486.10
Snow and Ice		
Expenses		41,961.76
Traffic Division		
Salaries	171,266.55	
Expenses	145,900.19	
		317,166.74

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Revenue Appropriations — Continued</i>		
<i>Highway</i>		
Garage		
Expenses		119,420.53
Resurfacing		
Salaries	60,994.07	
Expenses	16,161.53	
	<hr/>	77,155.60
Resurfacing — Oiling		
Salaries		4,905.25
Setting Curbing - Telephone Co.		
Salaries		2,104.80
New Sidewalks		
Salaries		18,328.33
Incinerator Repairs		
Expenses		11,349.11
Bridge Maintenance		
Salaries	445.12	
Expenses	9,927.83	
	<hr/>	10,372.95
Street Lighting		
Expenses		250,782.53
Insurance		
Expenses		100,229.00
<i>Welfare</i>		
Salaries	44,174.35	
Expenses	3,236.35	
	<hr/>	47,410.70
Outside Relief		386,284.44
Old Age Assistance		376,651.28

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education

School Department		
Salaries	7,346,711.79	
Expenses	9,670.74	
	<hr/>	7,356,382.53
Instructors		
Expenses		147,951.01
Operation of Plant		
Expenses		242,278.55
Auxiliary Agencies		
Expenses		409,479.26
Athletic Equipment		
Expenses		4,187.35
Project Head Start		
Salaries	46,615.85	
Expenses	20,683.72	
	<hr/>	67,299.57
Operation Smile		
Salaries	12,179.96	
Expenses	2,153.39	
	<hr/>	14,333.35
Dual Enrollment		
Expenses		664.72
Career Opportunities Program		
Salaries	46,555.93	
Expenses	78,181.90	
	<hr/>	124,737.83
Manpower		
Salaries	5,172.00	
Expenses	248.36	
	<hr/>	5,420.36
Program for the Deaf		
Salaries		450.00
Horticultural Program		
Salaries	2,240.00	
Expenses	3,500.02	
	<hr/>	5,740.02

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Revenue Appropriations — Continued</i>		
Title I Elementary And Secondary Act		
Salaries	78,038.05	
Expenses	128,825.07	
		206,863.12
Adult Basic Education		
Salaries	17,963.00	
Expenses	8,742.18	
		26,705.18
Title II — E S E A		
Salaries	16,801.35	
Expenses	85.00	
		16,886.35
Title VI-A		
Expenses		19,200.00
Title I SPUR 6		
Salaries		30,574.14
Fixed Charges		
Expenses		88,862.16
HGF In Service Program		
Salaries	9,510.00	
Expenses	1,490.00	
		11,000.00
Model City Family Educational Service		
Salaries	5,423.47	
Expenses	702.62	
		6,126.09
Model Cities — School		
Expenses		1,091.83
Model Cities — Cafeteria		
Salaries	2,978.05	
Expenses	142.98	
		3,121.03
Library		
Salaries	258,130.57	
Expenses	57,004.65	
		315,135.22

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>	
<i>Revenue Appropriations — Continued</i>	
<i>Parks-Recreation and Aviation</i>	
Parks and Recreation	
Commission	
Salaries	356,558.01
Expenses	177,200.69
	533,758.70
Manchester Airport	
Authority	
Salaries	58,100.51
Expenses	133,003.83
	191,104.34
Parks and Recreation	
Model Cities	
Salaries	141,866.29
Expenses	68,955.35
	210,821.64
<i>Non-Departmental</i>	
Pensions	448,984.22
Firemen's State Pension	125,051.99
Police State Pension	76,532.94
Teachers' State Pension	134,012.82
Social Security	346,867.34
Health Insurance	64,557.85
Civic Contributions	55,117.60
Incidentals	24,067.46
Damages and Claims	2,185.26
Auditing	6,000.00
Refunds	3,253.56
Cash Variation	27.00
<i>Other Accounts</i>	
Sale of Land — Vine Street	
Fire Station	39,060.45
Piscataquog River Open Space Account	41,968.01
Subdivision Improvement	
Dugas Construction	10,045.36
Acquisition and Improvement Hillsbor-	
ough County Court House and Im-	
provements to City Hall	138,340.78
New County Court House — City's	
Obligation	2,102.97

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>	
<i>Revenue Appropriations — Continued</i>	
<i>Other Accounts — Continued</i>	
Urban Beautification Program	10,651.17
East Industrial Park	467,825.83
Capital Reserve Fund	95,350.28
<i>Public Service Enterprises</i>	
Water	
Salaries	1,068,418.18
Expenses	766,847.48
	1,835,265.66
Cemetery	
Salaries	168,177.63
Expenses	37,939.49
	206,117.12
Public Scales	
Salaries	7,077.50
Expenses	244.24
	7,321.74
<i>Interest and Maturing Debt</i>	
Interest on Temporary Loans	864,506.10
Interest on General Loans	1,197,688.16
Maturing Debt	2,522,300.00
<i>Other Government Units</i>	
Hillsborough County Tax	1,085,127.73
Model Cities	
Salaries	222,697.04
Expense	484,406.94
	707,103.98
Total Revenue Appropriations	29,741,318.20
	71,908,597.73
<i>Journal Entries:</i>	
Correction of Uncollectible Checks	214.27
Correction of Charge to Capital Reserve Fund	5,724.67
	5,938.94
Cash on Hand December 31, 1970	7,082,583.73
TOTAL CASH DISBURSEMENTS	\$79,007,120.40

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Year Ended December 31, 1970
EXHIBIT E — SCHEDULE 1

Year of Levy	Taxes		Total
	Property	Poll	
Levy of 1964		\$ 50.00	\$ 50.00
Levy of 1965		72.00	72.00
Levy of 1966		80.00	80.00
Levy of 1967		164.00	164.00
Levy of 1968	\$ 86.50	344.00	430.50
Levy of 1969	1,793,688.47	19,910.00	1,813,598.47
Levy of 1970	17,118,232.85	49,060.00	17,167,292.85
	<u>\$18,912,007.82</u>	<u>\$69,680.00</u>	
<i>State of New Hampshire Head Taxes</i>			
Levy of 1968		515.00	
Levy of 1969		62,035.00	
Levy of 1970		158,445.00	
			<u>220,995.00</u>
<i>Taxes Redeemed</i>			
Tax Titles		161,288.32	
Tax Deeds		1,140.58	
			<u>162,428.90</u>
<i>Interest</i>			
On Deferred Taxes		28,071.09	
On Tax Titles Redeemed		12,104.74	
			<u>40,175.83</u>
<i>Cost</i>			
On Deferred Taxes		3,388.95	
On Tax Titles Redeemed		504.15	
On Head Taxes		6,740.00	
			<u>10,633.10</u>
<i>Other Collections</i>			
Administration Cost of Real Estate		66.60	
Excess Receipts From Sale of Tax Deeded Property		1,063.68	
			<u>1,130.28</u>
TOTAL			<u>\$19,417,050.93</u>

CITY OF MANCHESTER
 STATEMENT OF CITY CLERK'S RECEIPTS
 For the Year Ended December 31, 1970
 EXHIBIT E — SCHEDULE 2

*Licenses**

Motor Vehicle Permits	\$975,139.15	
Amusement, etc	4,924.25	
Dog	8,791.00	
Sunday Miscellaneous ..	9,347.00	
		\$ 998,201.40

Permits and Services

Writs and Other	9.50	
Marriages	3,309.00	
Corporations and Partnerships	54.00	
Sewers	639.00	
Financing Statements	7,213.00	
Terminations and Bills of Sales	548.00	
Titles	12,540.00	
		24,312.50

Discharges

Mortgages, etc.	1.50
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Miscellaneous

Public Comfort Station Certification, etc.	15,303.11
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TOTAL	\$1,037,818.51
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* 1970 Receipts applicable to 1971 Revenue are shown as
 "1971 Revenue collected in Advance" on the Balance Sheet.

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Non-Revenue Accounts

EXHIBIT F

Cash Receipts

Cash on Hand January 1, 1970	\$1,468,505.45
Receipts:	
Proceeds from Sale of Bonds and Notes....	\$7,905,000.00
Sewer and Drain Construction	200.00
Brown Avenue Industrial Park	70,420.40
East Industrial Park	150.00
Access Road Parker-Varney School	250.00
Second Street Bridge Construction	150.00
Equipment — Two Elementary Schools ..	193.35
Derryfield Ski Slope	40,927.55
Airport Land Acquisition — Project No 1	23,634.25
Airport Land Acquisition — 9-27-018-05	32,434.05
Water Department (HUD) Project —	27,989.62
Accounts Receivable	1,057.68
Total Receipts	8,102,406.90
	<hr/> 9,570,912.35

Cash Disbursements

Accounts Payable	255,473.75
------------------------	------------

Non-Revenue Appropriations:

Highway:

Miscellaneous New Sewers \$ 939.20

Sewerage and Drainage
Facilities 193,048.92Brown Avenue
Industrial Park 16,177.78

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Non-Revenue Accounts

EXHIBIT F

E L C E E Housing Project	1,800.00	
Sewer and Drain Construction	307,668.58	
East Industrial Park.....	50,648.55	
Access Road Parker- Varney School	92,205.52	
New Highways	4,840.62	
	<hr/>	667,329.17
Bridges:		
Second Street Bridge North		85,002.43
School:		
Addition Central High School	24,910.91	
Addition West High School	560.00	
Construction Two Elementary Schools	1,186,893.58	
Architects Fees Two Elementary Schools	14,249.77	
Furniture and Equipment Two Elementary Schs.	169,082.83	
Central High School	15,664.12	
West High School ..	53.87	
Upper Elementary Schools	825.52	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Non-Revenue Accounts

EXHIBIT F

West Upper Elementary School	2,346.07	
Memorial High School Science Equipment ...	1,527.64	
Connor Memorial Field Sprinkler	841.00	
Addition to Webster Elementary School ...	425,331.67	
Addition to Green Acres School	330,109.47	
Purchase of Equipment	8,413.65	
Permanent Renovations ..	2,580.20	
Physical Ed. Facilities Bronstein Park	20,800.00	
	<hr/>	2,204,190.30
Parks and Recreation:		
Derryfield Ski Slope....		120,373.30
Airport Authority:		
Project #1 — Land Acquisition, etc.	16,766.20	
Land Acquisition — 9-27-018-05	65,283.01	
	<hr/>	82,049.21
Fire:		
Construction Central Fire Station		1,346,180.50

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Year Ended December 31, 1970

Non-Revenue Accounts

EXHIBIT F

<hr/>		
Urban Renewal:		
Amoskeag Millyard Proj-		
ect N.H. R-7	30,273.30	
Civic Center Project	500,000.00	
The Hampshire Plaza		
Project	3,200,000.00	
Grenier Field Industrial		
Park	100,000.00	
	<hr/>	3,830,273.30
Non-Revenue Appropriations:		
Acquisition and Improvemnt		
Hillsborough County Court House		
and Improvements to City Hall	100,000.00	
Piscataquog River Open Space Project ..		31,934.18
Water:		
Permanent Improvements \$	36,504.59	
HUD Project	1,684,763.49	
	<hr/>	1,721,268.08
Others:		
Departmental Equipment		
Purchases	81,291.95	
Kelley Falls Bridge —		
New Deck	138.38	
Piscataquog River		
Project Notes	20,000.00	
	<hr/>	101,430.33
Total Cash Disbursements		10,545,504.55
Transfers to Revenue Cash		184,051.64
		<hr/>
		10,729,556.19
<hr/>		
CASH IN BANK DECEMBER 31, 1970 — OVERDRAFT \$		—1,158,643.84
<hr/>		

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

<i>Title of Appropriation</i>	<i>Balance From 1969</i>	<i>Appropriations Current Year</i>	<i>Cash Receipts and Transfers</i>	<i>Total Amount Available</i>
<i>General Government</i>				
Mayor	\$.....	\$ 43,497.00	\$ 490.70	\$ 43,987.70
Aldermen		34,925.00	20.00	34,945.00
Coordinator of Development	2,669.17			2,669.17
Auditor		112,631.00	357.30	112,988.30
Purchasing		16,455.00		16,455.00
Treasurer		41,262.00		41,262.00
Tax Collector		75,034.00	3,063.67	78,097.67
Assessors		88,933.00		88,933.00
Revaluation Survey	3,926.83	53,480.00		57,406.83
City Solicitor		23,205.00		23,205.00
City Clerk		103,704.00	809.25	104,513.25
City Clerk-Codification of Ordinances	6,400.00			6,400.00
Elections		22,235.00	585.00	22,820.00
Registrars		15,680.00		15,680.00
Planning Board		103,770.00	37,972.24	141,742.24
Community Renewal Program	3,513.72			3,513.72
Housing Code		69,751.00	240.98	69,991.98
Zoning Board of Adjustment		6,160.00		6,160.00
Industrial Council		48,910.00		48,910.00
Personnel		33,696.00	56.77	33,752.77
Civil Defense		17,371.00	478.35	17,849.35
<i>Land and Buildings</i>				
City Hall		34,982.00		34,982.00
Public Comfort Station		14,755.00		14,755.00
City Hall Annex		20,170.00		20,170.00
<i>Protection of Persons and Property</i>				
Police	25,000.00	1,552,220.00	17,943.30	1,595,163.30
Awareness of Juvenile Problems.....			5,100.00	5,100.00
Police — Management Study			24,000.00	24,000.00
District Court	1,122.62	135,831.00	80.00	137,033.62
Public Prosecutor		11,173.00		11,173.00
Probation		70,467.00		70,467.00
Fire		2,047,598.00	4,335.48	2,051,933.48
Sealer of Weights and Measures		9,000.00		9,000.00
<i>Health and Sanitation</i>				
Health		272,243.00	751.57	272,994.57
Cervical Cancer Screening Program	73.46		10,616.43	10,689.89
City Physician		10,886.00		10,886.00
Model Cities Dental Program	18,096.75		68,254.51	86,351.26
<i>Building</i>				
Building		85,743.00	222.60	85,965.60
Maintenance		198,917.00	367.79	199,284.79
Permanent Improvements		75,000.00		75,000.00
<i>Highway and Traffic</i>				
Department of Traffic.....		330,979.00	8,163.31	339,142.31
Highway		1,964,376.00	470,570.34	2,434,946.34

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1970

Accounts

G

Cash		Expenditures	Transfers	Liabilities Accrued December 31, 1970	Total Charges	Balance Unexpended Over- expended°
Cash	Payroll					Carried To 1971°°
		Bills				
\$	26,989.85	\$ 9,206.93	\$.....	\$ 1,141.22	\$ 37,338.00	\$ 6,649.70
	22,267.00	9,928.22		15.75	32,210.97	2,734.03
						2,669.17°°
	72,988.77	25,091.00		9,295.78	107,375.55	5,612.75
						16,455.00
	36,565.95	3,652.65		961.88	41,180.48	81.52
	57,250.11	12,183.40		2,206.60	71,640.11	6,457.56
	73,942.04	13,268.91		1,687.26	88,898.21	34.79
	3,548.72	52,232.45		1,600.00	57,381.17	25.66
	19,141.20	3,096.96		627.76	22,865.92	339.08
	75,894.80	15,213.71		2,920.15	94,028.66	(5,484.59)
						(5,000.00°°)
		3,200.00			3,200.00	3,200.00°°
	17,077.87	3,543.14		7.70	20,628.71	2,191.29
	10,489.46	4,935.50		183.20	15,608.16	71.84
	89,786.03	42,416.16		2,782.89	134,985.08	6,757.16
		3,187.14			3,187.14	326.58°°
	63,878.50	4,451.45		1,636.58	69,966.53	25.45
	3,000.00	2,954.29		185.40	6,139.69	20.31
	37,342.49	6,343.04		3,245.34	46,930.87	1,979.13
	26,418.09	4,757.13		986.69	32,161.91	1,590.86
	13,176.99	3,585.63		291.23	17,053.85	795.50
	21,164.00	7,836.45		2,057.45	31,057.90	3,924.10
	13,109.20	672.66		372.85	14,154.71	600.29
	10,645.21	7,008.57		1,379.14	19,032.92	1,137.08
	1,303,239.14	170,015.19	3,018.30	55,332.05	1,531,604.68	63,558.62
		5,100.00			5,100.00	
		24,000.00			24,000.00	
	114,743.09	12,153.23		4,034.44	130,930.76	6,102.86
	8,618.87	1,743.06		316.98	10,678.91	494.09
	64,013.00	4,780.89		1,615.24	70,409.13	57.87
	1,852,245.90	128,733.15		66,036.51	2,047,015.56	4,917.92
	7,606.00	1,167.22		238.00	9,011.22	11.22°
	209,274.57	51,198.02		7,419.87	267,892.46	5,102.11
	2,760.00	4,085.08		970.96	7,816.04	2,873.85°°
	10,264.80			241.38	10,506.18	379.82
	17,550.56	46,166.60		5,924.35	69,641.51	16,709.75°°
	71,106.04	8,838.76		3,246.30	83,191.10	2,774.50
	107,731.88	87,450.51		10,672.49	205,854.88	6,570.09°
		72,080.75		982.99	73,063.74	1,936.26
	172,447.35	145,900.19		18,603.87	336,951.41	2,190.90
	1,759,637.20	547,144.51		129,090.58	2,435,872.29	925.95°

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balance From 1969	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Highway Resurfacing .....	...	150,000.00	50,395.70	200,395.70
Highway Resurfacing-Oiling .....	...	20,000.00	.....	20,000.00
New Sewers	26,131.39	100,000.00	5,717.78	131,849.17
New Sidewalks .....	.....	25,000.00	6,699.86	31,699.86
Setting Curbing .....	.....	.....	.....	.....
Telephone Company .....	.....	.....	6,000.00	6,000.00
Incinerator Repairs	5,143.01	10,000.00	.....	15,143.01
Bridge Maintenance	2,161.02	10,000.00	.....	12,161.02
Sewer Treatment Survey	2,559.83	.....	.....	2,559.83
<i>Street Lighting</i>				
Street Lighting .....	.....	312,000.00	.....	312,000.00
<i>Welfare</i>				
Administration and Outside Relief .....	.....	482,521.00	10,626.51	493,147.51
Old Age Assistance and Aid to Disabled .....	.....	459,318.00	2,138.92	461,456.92
<i>Education</i>				
School .....	.....	8,120,720.00	259,127.13	8,379,847.13
Dual Enrollment — School .....	.....	.....	87,500.00	87,500.00
Special Appropriation — Cafeteria .....	.....	11,650.00	.....	11,650.00
Career Opportunities Program	1,464.25	.....	131,236.96	132,701.21
COP — Lincoln Filene Account .....	.....	.....	1,800.00	1,800.00
Manpower .....	.....	.....	5,718.00	5,718.00
Program for the Deaf .....	.....	.....	450.00	450.00
Horticultural Program .....	.....	.....	8,500.00	8,500.00
Title I Elementary and Secondary Act	12,822.24	.....	283,724.55	296,546.79
Adult Basic Education	9,377.04	.....	22,426.64	31,803.68
Title II — E S E A	—9,786.29	.....	19,970.62	10,184.33
Title VI-A	935.00	.....	19,015.00	19,950.00
Project Head Start .....	.....	.....	77,680.00	77,680.00
Operation Smile .....	.....	.....	15,096.17	15,096.17
HGF in Service Program .....	.....	.....	11,000.00	11,000.00
Model City Family Educational Service .....	.....	.....	4,372.70	4,372.70
Model Cities — Cafeteria .....	.....	.....	7,322.85	7,322.85
School Drug Decision Program .....	.....	.....	9,000.00	9,000.00
Library	1,422.85	319,789.00	3,111.23	324,323.08
<i>Parks-Recreation and Aviation</i>				
Manchester Airport Authority .....	.....	199,818.00	29,872.76	229,690.76
Parks and Recreation Commission...	.....	591,460.00	15,841.49	607,301.49
Parks and Recreation Model Cities .....	.....	.....	209,545.41	209,545.41
<i>Non-Departmental</i>				
Pensions .....	.....	505,000.00	138.55	505,138.55
Firemen's State Pension .....	.....	125,200.00	.....	125,200.00
Police State Pension .....	.....	80,500.00	.....	80,500.00
Teachers' State Pension .....	.....	145,000.00	1,648.11	146,648.11
Social Security .....	.....	382,000.00	76,072.20	458,072.20

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1970

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1970	Total Charges	Balance Unexpended Over- expended*
Payroll	Bills				Carried To 1971**
60,994.07	16,161.53	117,014.27	3,794.17	197,964.04	2,431.66
4,905.25		11,067.40		15,972.65	4,027.35
44,903.57	30,582.53	53,501.17	154.23	129,141.50	2,707.67**
18,328.33		13,371.53		31,699.86	
2,104.80		3,659.77		5,764.57	235.43**
445.12	11,349.11		2,796.60	14,145.71	997.30
	9,927.83	98.54		10,471.49	1,689.53**
					2,559.83**
	250,782.53		52,259.52	303,042.05	8,957.95**
44,174.35	389,520.79		47,938.67	481,633.81	11,513.70
	376,651.28		83,063.81	459,715.09	1,741.83
7,346,711.79	907,903.97		110,014.07	8,364,629.83	15,217.30
23,080.62	664.72			23,745.34	63,754.66**
46,555.93	78,181.90		8,401.72	133,139.55	11,650.00**
5,172.00		1,800.00		1,800.00	—438.34**
450.00	248.36			5,420.36	297.64**
2,240.00	3,500.02		151.75	450.00	
				5,891.77	2,608.23**
108,612.19	128,825.07		17,170.38	254,607.64	41,939.15**
17,963.00	8,742.18		411.70	27,116.88	4,686.80**
85.00	16,801.35		3,080.59	19,966.94	—9,782.61**
	19,200.00			19,200.00	750.00**
46,615.85	20,683.72		2,180.00	69,479.57	8,200.43**
12,179.96	2,153.39		824.32	15,157.67	—61.50**
9,510.00	1,490.00			11,000.00	
5,423.47	702.62		4,253.84	10,379.93	—6,007.23**
2,978.05	142.98			3,121.03	4,201.82**
					9,000.00**
258,130.57	57,004.65		8,411.11	323,546.33	.73
					776.02**
58,100.51	133,003.83		27,078.96	218,183.30	11,507.46
356,558.01	177,200.69		56,354.16	590,112.86	17,188.63
141,866.29	68,955.35		4,111.18	214,932.82	—5,387.41**
449,034.72		49,200.00	8,002.35	506,237.07	1,098.52*
	125,051.99			125,051.99	148.01
	76,532.94	3,000.00		79,532.94	967.06
	134,012.82	16,000.00		150,012.82	3,364.71*
	346,867.34	7.95	102,142.59	449,017.88	9,054.32

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balance From 1969	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Health Insurance		64,460.00	112.92	64,572.92
Reserve for Abatements		258,960.00		258,960.00
Interest and Abatements		1,000.00		1,000.00
Reserve for Discounts		118,847.00		118,847.00
Contingency		100,000.00		100,000.00
Refunds		4,100.00	10.25	4,110.25
Fire Insurance on Public Buildings		53,000.00		53,000.00
Civic Contributions		55,270.00	1,707.10	56,977.10
Incidentals		33,000.00	560.50	33,560.50
Damages and Claims		15,000.00		15,000.00
Auditing		6,000.00		6,000.00
Cash Variations		100.00		100.00
Charter Revision Commission	185.75			185.75
<i>Other Accounts</i>				
Construction New City Hall	2,000.00			2,000.00
Sale of Land — Vine Street				
Fire Station	44,550.27			44,550.27
Derryfield Land Purchase	348.00			348.00
Piscataquog River				
Open Space Account	2,994.60		47,095.87	50,090.47
Subdivision Improvement				
Dugas Construction			10,045.36	10,045.36
Acquisition and Improvement				
Hillsborough County Court House and Improvements to City Hall ..	15,506.50		150,000.00	165,506.50
New County Court House — City's Obligation	3,725.30			3,725.30
Urban Beautification Program			69,154.00	69,154.00
Dual Enrollment		30,000.00		30,000.00
Topics Program		72,060.00		72,060.00
East Industrial Park		500,000.00	2,000.00	502,000.00
Capital Reserve Fund		531,739.00		531,739.00
Youth Service Program			36,565.00	36,565.00
<i>Public Service Enterprises</i>				
Water	145,653.79		1,836,567.82	1,982,221.61
Cemetery		161,280.00	52,938.61	214,218.61
Public Scales		7,451.00		7,451.00
<i>Interest and Maturing Debt</i>				
Interest on Temporary Loans		844,652.00		844,652.00
Interest on General Loans		1,186,210.00	11,478.16	1,197,688.16
Maturing Debt		2,522,300.00		2,522,300.00
<i>Other Government Units</i>				
Hillsborough County Tax		1,085,127.73		1,085,127.73
Model Cities	33,010.68	48,712.00	635,015.73	716,738.41
GRAND TOTALS	\$361,007.78	\$27,494,283.73	\$4,889,480.05	\$32,744,771.56

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1970

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1970	Total Charges	Balance Unexpended Over- expended°
Payroll	Bills				Carried To 1971°°
.....	64,557.85	.....	.....	64,557.85	15.07
.....	.....	258,685.71	.....	258,685.71	274.29
.....	2.71	.....	.....	2.71	997.29
.....	.....	157,657.84	.....	157,657.84	38,810.84°
.....	.....	99,457.00	.....	99,457.00	543.00
.....	3,253.56	.....	99.17	3,352.73	757.52
.....	.....	.....	44,497.00	44,497.00	8,503.00
.....	55,117.60	.....	476.00	55,593.60	1,383.50
.....	24,067.46	.....	1,511.25	25,578.71	7,981.79
.....	2,185.26	11,478.16	.....	13,663.42	1,336.58
.....	6,000.00	.....	.....	6,000.00	.....
.....	27.00	.....	152.07	179.07	79.07°
.....	.....	.....	.....	.....	185.75
.....	.....	.....	.....	.....	2,000.00°°
.....	39,060.45	.....	3,016.66	42,077.11	2,473.16°°
.....	.....	.....	.....	.....	348.00°°
.....	41,968.01	.....	1,810.00	43,778.01	6,312.46°°
.....	10,045.36	.....	.....	10,045.36	.....
.....	138,340.78	27,165.00	.....	165,505.78	.72
.....	2,102.97	.....	.....	2,102.97	1,622.33°°
.....	10,651.17	.....	237.80	10,888.97	58,265.03°°
.....	.....	30,000.00	.....	30,000.00	.....
.....	.....	.....	.....	.....	72,060.00°°
.....	467,825.83	.....	32,606.00	500,431.83	1,568.17°°
.....	101,074.95	150,000.00	.....	251,074.95	280,664.05°°
.....	.....	.....	554.00	554.00	36,011.00
766,847.48	1,068,418.18	.....	60,727.92	1,895,993.58	86,228.03°°
168,177.63	37,939.49	.....	11,027.30	217,144.42	2,925.81°
7,077.50	244.24	.....	180.51	7,502.25	51.25°
.....	844,186.72	.....	.....	844,186.72	465.28
.....	1,197,688.16	.....	.....	1,197,688.16	.....
.....	2,522,300.00	.....	.....	2,522,300.00	.....
.....	1,085,127.73	.....	.....	1,085,127.73	.....
222,697.04	484,406.94	.....	41,077.96	748,181.94	—31,443.53°°
\$16,627,837.78	\$13,148,760.46	\$1,006,182.64	\$1,078,880.24	\$31,861,661.12	\$883,110.44

Carried to 1971 689,226.12
Unexpended Balance \$193,884.32

\$883,110.44

CITY OF MANCHESTER
STATEMENT OF WELFARE DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1970

EXHIBIT G — SCHEDULE 1

Administrative Salaries

Salaries \$ 44,990.97

Expenditures (Cash and Accrual)

Administration Bills 3,380.86

Outside Relief:

Provisions	\$138,071.99
Milk	556.65
Fuel	2,918.44
Clothing	1,796.44
Board, Care and Personal Aid	36,056.05
Rents	76,204.71
Professional Services	33,167.90
Medicine	14,380.25
Hospitalization	94,316.15
Burials	4,065.10
Electricity	6,998.11
Gas	10,661.39
Out of Town Aid	1,451.55
Bus and Transportation	1,081.00
Miscellaneous	2,036.25

423,761.98

TOTAL EXPENDITURES \$472,133.81

CITY OF MANCHESTER
STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1970

EXHIBIT G — SCHEDULE 2

Payrolls — Regular	\$171,059.16
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Other Expenses (Cash and Accrual)

Fuel Oil and Electricity	\$ 4,656.97
Cement	953.35
Gasoline and Oil	2,506.43
Cement Containers	4,820.50
Fertilizer	211.83
Autos and Truck Expense	6,249.12
Office Expenses	881.12
Repairs — Building, Equipment, etc.	12,222.88
Miscellaneous Supplies	1,630.63
Equipment	3,134.45
Office Equipment	61.48
Insurance — Worksmens Compensation	3,230.00
Contract Work	5,126.75
Lot Development	302.96
Welding School	90.00
Freight and Express	6.79

46,085.26

TOTAL EXPENDITURES	\$217,144.42
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CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES
For the Year Ended December 31, 1970
EXHIBIT G SCHEDULE 3

Salaries	\$1,333,700.07
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Expenses (Cash and Accrual)

Office Supplies	\$ 3,205.47
Telephone	4,955.89
Service Agreements	373.55
Postage	977.23
Insurance	40,883.00
Professional Services	637.00
Photography	1,052.68
Periodicals, Dues and Subscriptions	641.75
Printing	3,904.97
Rentals	228.00
Travel, Conventions and Meetings	913.52
Gas and Oil	20,621.80
Tires, Tubes and Batteries	3,776.02
Motor Vehicle Repairs and Parts	6,455.14
Radio Communications	4,990.32
Electricity and Gas	2,220.69
Fuel and Oil	3,372.27
Building Maintenance	1,148.89
Contract Work	325.98
Ammunition	653.73
Police Training Course	683.99
K-9 Corps	160.95
Uniforms and Equipment	1,679.08
Uniform Allowance	18,920.00
Court Cases Meals	293.96
Medicine and Medical Supplies	227.98
Miscellaneous	318.52
Vehicles	25,947.26
Equipment	4,881.09
Special Projects	27,905.11
Laundry and Bedding	550.54
Impounded Dogs	308.26

183,214.64

TOTAL EXPENDITURES	\$1,516,914.71
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CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES
For the Year Ended December 31, 1970
EXHIBIT G — SCHEDULE 4

Salaries	\$1,896,731.10
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Expenses (Cash and Accrual)

Apparatus Maintenance	\$ 4,951.13
Motor Vehicle Repairs and Parts	2,381.92
Fire Alarm Maintenance	3,631.57
Telephone	3,383.74
Fuel Oil	11,506.31
Hose Maintenance and Tools	4,624.30
Insurance	54,728.00
Laundry, Furniture and Bedding	2,204.92
Furniture and Fixtures	120.00
Hospital and Medical	125.00
New Equipment	1,785.59
Gas and Oil	5,221.97
Office Supplies	904.47
Service Agreements	225.30
Personnel — Material and Supplies	2,658.63
Miscellaneous	446.47
Travel and Conventions	903.96
Uniform Allowance	27,330.00
Special Projects	1,776.36
Electricity and Gas	4,743.63
Tires, Tubes and Batteries	2,870.57
Subscriptions and Periodicals	181.84
Radio Communication	1,248.77
Fire Fighting Tools	139.75
Building Material and Supplies	2,491.07
First Aid, Extinguishers and Lights	1,626.73
Printing and Stationery	1,322.55
Training Courses	596.90
Rental	1,415.73
Transportation	6.58
Photography	395.22
	145,948.98

TOTAL EXPENDITURES	\$2,042,680.08
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CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1969	Appropri- ations	Cash Receipts and Other Credits	Total Amount Available
<i>Highway</i>				
Tannery Brook Culvert	\$ 6,425.32	\$.....	\$.....	\$ 6,425.32
Culvert-Tannery Brook, etc.	25,000.00	.....	.....	25,000.00
Cilley Road-Jewett to Mammoth Road	1,416.86	.....	.....	1,416.86
Miscellaneous New Sewers	11,228.84	.....	.....	11,228.84
New Highways .....	.....	125,000.00	.....	125,000.00
Construction Flat Iron Project	2,812.83	.....	.....	2,812.83
Sewerage and Drainage Facilities	341,953.27	.....	100.00	342,053.27
Brown Avenue Industrial Park	15,876.77	.....	70,420.40	86,297.17
E L C E E Housing Project	3,644.13	.....	.....	3,644.13
Sewer and Drain Construction	1,213,455.69	.....	16,521.17	1,229,976.86
East Industrial Park .....	.....	35,000.00	100,150.00	135,150.00
Access Road to Parker-Varney School .....	.....	130,000.00	250.00	130,250.00
<i>Bridges</i>				
Amoskeag Bridge Project U 051-1 (13) C7474	42,761.92	.....	.....	42,761.92
New Second Street Bridge (North) ....	.....	85,000.00	4,889.68	89,889.68
Bridge — Granite Street at Quincy Street .....	.....	85,000.00	.....	85,000.00
<i>School</i>				
Addition Central High School	13,559.03	.....	13,837.28	27,396.31
Addition West High School	560.00	.....	.....	560.00
Construction of Two Elementary Schools	1,255,705.34	.....	.....	1,255,705.34
Architects Fees — Two Elementary Schools	4,460.27	.....	.....	4,460.27
Furniture and Equipment Two Elementary Schools	199,550.00	.....	41,800.35	241,350.35
Central High Furniture and Equipment	21,123.47	.....	5,149.00	26,272.47
West High Furniture and Equipment	320.30	.....	.....	320.30
West Upper Elementary School	3,814.01	.....	.....	3,814.01
Memorial High School Science Equipment	1,534.95	.....	.....	1,534.95
Upper Elementary Schools Furniture and Equipment	843.55	.....	.....	843.55
Connor Memorial Field Sprinkler	4,332.31	.....	.....	4,332.31
Addition to Webster Elementary School .....	.....	850,000.00	.....	850,000.00
Architects Fees	11,160.28	.....	.....	11,160.28
Land Acquisitions	467.86	.....	.....	467.86
New Fire Escapes	1,978.05	.....	.....	1,978.05
Addition to Green Acres School .....	.....	515,000.00	.....	515,000.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1970

Accounts

H

Cash Payroll	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1970	Total Charges	Balances Carried To 1971
\$.....	\$.....	\$.....	\$.....	\$.....	\$ 6,425.32
.....	.....	.....	.....	.....	25,000.00
.....	.....	.....	.....	.....	1,416.86
.....	939.20	727.88	.....	1,667.08	9,561.76
4,840.62	.....	17,979.24	.....	22,819.86	102,180.14
.....	.....	.....	.....	.....	2,812.83
4,275.01	188,773.91	26,157.91	12,969.50	232,176.33	109,876.94
16,177.78	.....	32,456.51	.....	48,634.29	37,662.88
.....	1,800.00	.....	.....	1,800.00	1,844.13
26,427.25	297,562.50	176,578.96	36,249.36	536,818.07	693,158.79
.....	47,004.45	8,747.20	9,261.16	65,012.81	70,137.19
1,886.64	77,641.81	21,190.44	14,493.26	115,212.15	15,037.85
.....	.....	.....	.....	.....	42,761.92
.....	85,002.43	.....	4,887.25	89,889.68	.....
.....	.....	.....	1,600.00	1,600.00	83,400.00
.....	24,833.91	154.00	134.37	25,122.28	2,274.03
.....	560.00	.....	.....	560.00	.....
.....	1,145,286.58	41,607.00	355.00	1,187,248.58	68,456.76
.....	14,249.77	.....	.....	14,249.77	—9,789.50
.....	210,689.83	.....	5,927.65	216,617.48	24,732.87
.....	19,909.87	903.25	852.10	21,665.22	4,607.25
.....	53.87	.....	59.47	113.34	206.96
.....	2,346.07	.....	1,431.18	3,777.25	36.76
.....	1,527.64	.....	.....	1,527.64	7.31
.....	825.52	.....	.....	825.52	18.03
.....	841.00	2,600.00	.....	3,441.00	891.31
.....	425,331.67	.....	93,667.65	518,999.32	331,000.68
.....	.....	11,160.28	.....	11,160.28	.....
.....	.....	.....	.....	.....	467.86
.....	.....	.....	.....	.....	1,978.05
.....	330,109 47	.....	494.00	330,603.47	184,396.53

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1969	Appropriations	Cash Receipts and Other Credits	Total Amount Available
<i>Parks and Recreation</i>				
Gill Stadium — Improve Playing Field	5.04	.....	.....	5.04
Athletic Field — Improve Floodlights	214.00	.....	.....	214.00
J.F.K. Memorial Coliseum Improvements	59.45	.....	.....	59.45
Derryfield Ski Slope .....	.....	230,000.00	40,927.55	270,927.55
<i>Airport Authority</i>				
Project #1 — Land Acquisition, etc....	16,787.60	.....	23,634.25	40,421.85
Land Acquisition — 9-27-018-05	71,515.62	.....	32,434.05	103,949.67
Acquisition for Surplus Federal Land at Grenier Field	3,000.00	.....	.....	3,000.00
<i>Fire</i>				
Snorkel and Wire Truck	1,701.30	.....	.....	1,701.30
New Central Fire Station .....	.....	2,100,000.00	.....	2,100,000.00
<i>Urban Renewal</i>				
Manchester Housing Authority	2,000.00	.....	.....	2,000.00
Construction Flat Iron Project	133,985.12	.....	.....	133,985.12
Pearl Street Redevelopment Project	3,481.00	.....	.....	3,481.00
Amoskeag Millyard Project N.H. R-7....	25,725.54	2,740,000.00	.....	2,765,725.54
Civic Center Project	1,030,000.00	.....	.....	1,030,000.00
The Hampshire Plaza Project .....	.....	5,230,000.00	.....	5,230,000.00
Grenier Field Industrial Park .....	.....	1,030,000.00	.....	1,030,000.00
Piscataquog River Open Space Project	31,934.18	.....	.....	31,934.18
Acquisition and Improvement Hillsborough County Court House and Improvements to City Hall .....	.....	100,000.00	.....	100,000.00
<i>Water</i>				
Permanent Improvements	36,504.59	.....	.....	36,504.59
HUD Project	1,940,847.53	.....	27,989.62	1,968,837.15
<i>Short Term Notes</i>				
Motor Vehicles	588.56	.....	.....	588.56
Major Improvements — Equipment	15,431.00	.....	.....	15,431.00
Kelley Falls Bridge — New Deck	215,372.32	.....	.....	215,372.32
Department Equipment Purchases	91,480.05	.....	5,724.67	97,204.72
School — Purchase of Equipment	8,413.75	.....	826.25	9,240.00
Piscataquog River Project Notes	20,000.00	.....	.....	20,000.00
Miscellaneous School Department Permanent Alterations and Renovations .....	.....	.....	21,119.10	21,119.10
Physical Education Facilities at Bronstein Park .....	.....	45,000.00	.....	45,000.00
TOTAL	\$6,833,031.70	\$13,300,000.00	\$405,773.37	\$20,538,805.07

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1970

Accounts

H

Cash Payroll	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1970	Total Charges	Balances Carried To 1971
.....	.....	.....	.....	.....	5.04
.....	.....	.....	.....	.....	214.00
.....	.....	.....	.....	.....	59.45
.....	120,373.30	.....	119,973.66	240,346.96	30,580.59
.....	16,766.20	.....	.....	16,766.20	23,655.65
.....	65,283.01	.....	.....	65,283.01	38,666.66
.....	.....	.....	.....	.....	3,000.00
.....	1,346,180.50	.....	161,245.75	1,507,426.25	1,701.30
.....	.....	.....	.....	.....	592,573.75
.....	.....	.....	.....	.....	2,000.00
.....	.....	.....	.....	.....	133,985.12
.....	.....	.....	.....	.....	3,481.00
.....	30,273.30	.....	500,000.00	530,273.30	2,235,452.24
.....	500,000.00	.....	.....	500,000.00	530,000.00
.....	3,200,000.00	.....	.....	3,200,000.00	2,030,000.00
.....	100,000.00	.....	.....	100,000.00	930,000.00
.....	31,934.18	.....	.....	31,934.18	.....
.....	100,000.00	.....	.....	100,000.00	.....
.....	36,504.59	.....	.....	36,504.59	.....
.....	1,684,763.49	20,316.67	172,376.18	1,877,456.34	91,380.81
.....	.....	.....	.....	.....	588.56
.....	.....	10,931.00	.....	10,931.00	4,500.00
.....	138.38	.....	.....	138.38	215,233.94
.....	82,021.62	15,183.10	.....	97,204.72	.....
.....	9,239.90	.....	.....	9,239.90	.10
.....	20,000.00	.....	.....	20,000.00	.....
.....	2,580.20	.....	966.00	3,546.20	17,572.90
.....	20,800.00	.....	5,600.00	26,400.00	18,600.00
\$53,607.30	\$10,242,148.17	\$386,693.44	\$1,142,543.54	\$11,824,992.45	\$8,713,812.62

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

Revenue

EXHIBIT

	Departmental Appropriations	Cash and Other Credits	Transfer From Bond Issue	Inter Depart- mental Transfers
Administration	\$ 17,376.00	\$	\$ 40,987.19	\$133,068.30
Highway Maintenance	175,000.00	63,125.21	.....	.....
Sewer Maintenance	125,000.00	2,768.46	.....	.....
Refuse Disposal	875,000.00	2,892.00	.....	.....
Street Cleaning	60,000.00	750.00	.....	.....
Engineering Department	100,000.00	28,665.30	27,064.36	9,648.60
Vacation and Holidays	145,000.00	.....	.....	.....
Sick Leave	100,000.00	.....	.....	.....
Construction Material and Supplies	15,000.00	2,869.18	64,760.84	173,956.04
Snow and Ice	350,000.00	568.33	321.60	.....
Garage .....	.....	5,452.04	22,684.60	373,450.60
Insurance .....	.....	.....	7,916.38	165,614.66
Traffic Division .....	.....	.....	.....	.....
Special Projects	2,000.00	.....	.....	.....
	\$1,964,376.00	\$107,090.52	\$163,734.97	\$855,738.20

SPECIAL

	Balances Carried From 1969	Departmental Appropriations	Cash and Other Credits	Total Credits
New Sewers	\$ 26,131.39	\$100,000.00	\$ 5,717.78	\$131,849.17
New Sidewalks .....	.....	25,000.00	6,699.86	31,699.86
Highway Resurfacing .....	.....	150,000.00	50,395.70	200,395.70
Highway Resurfacing — Oiling .....	.....	20,000.00	.....	20,000.00
Bridge Maintenance	2,161.02	10,000.00	.....	12,161.02
Incinerator Repairs	5,143.01	10,000.00	.....	15,143.01
Sewer Treatment Survey	2,559.83	.....	.....	2,559.83
Setting Curbing — Telephone Co. ....	.....	.....	6,000.00	6,000.00
	\$ 35,995.25	\$315,000.00	\$ 68,813.34	\$419,808.59

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1970

Accounts

I

Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Overexpended°
	Payrolls	Bills			
\$ 191,431.49	\$ 183,907.54	\$ 17,693.94	\$ 11,436.40	\$ 213,037.88	\$21,606.39°
238,125.21	121,636.96	717.67	118,548.63	240,903.26	2,778.05°
127,768.46	74,299.96	198.47	38,594.37	113,092.80	14,675.66
877,892.00	643,057.58	24,253.29	257,298.80	924,609.67	46,717.67°
60,750.00	35,874.63	.....	34,205.43	70,080.06	9,330.06°
165,378.26	161,438.33	7,952.77	20,314.07	189,705.17	24,326.91°
145,000.00	136,214.29	.....	9,875.52	146,089.81	1,089.81°
100,000.00	86,526.43	.....	6,273.15	92,799.58	7,200.42
256,586.06	15,000.73	251,063.90	17,530.63	283,595.26	27,009.20°
350,889.93	171,102.77	71,420.64	91,557.34	334,080.75	16,809.18
401,587.24	174,916.85	134,968.01	50,367.27	360,252.13	41,335.11
173,531.04	.....	120,541.00	.....	120,541.00	52,990.04
.....	1,327.40	.....	347.48	1,674.88	1,674.88°
2,000.00	726.96	.....	676.43	1,403.39	596.61
\$3,090,939.69	\$1,806,030.43	\$628,809.69	\$657,025.52	\$3,091,865.64	\$ 925.95°

REVENUE ACCOUNTS

Expenditures		Inter Depart- mental Transfers	Total Charges	Unexpended Balances	Balances Carried To 1971
Payrolls	Bills				
\$ 45,057.80	\$ 30,582.53	\$ 53,501.17	129,141.50	\$ 2,707.67	\$ 2,707.67
18,328.33		13,371.53	31,699.86	.....	.....
60,994.07	19,955.70	117,014.27	197,964.04	2,431.66	.....
4,905.25		11,067.40	15,972.65	4,027.35	.....
445.12	9,927.83	98.54	10,471.49	1,689.53	1,689.53
.....	14,145.71	.....	14,145.71	997.30	.....
		.....	.....	2,559.83	2,559.93
2,104.80	.....	3,659.77	5,764.57	235.43	235.43
\$ 131,835.37	\$ 74,611.77	\$198,712.68	\$405,159.82	\$ 14,648.77	\$ 7,192.46

CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS —
HIGHWAY DEPARTMENT LEDGER
For the Year Ended December 31, 1970
Non-Revenue Accounts
EXHIBIT J

	Balance From 1969	Appropriations	Transfers and Other Credits	Expenditures		Transfers To Revenue Account	Total Charges	Balance To 1971
				Total Credits	Payroll			
Tannery Brook Culvert	\$ 6,425.32	\$	\$	\$ 6,425.32	\$	\$	\$	\$ 6,425.32
Culvert Tannery Brook, etc.	25,000.00	.....	.....	25,000.00	.....	.....	.....	25,000.00
Cilly Road — Jewett Street to Mammoth Road	1,416.86	.....	.....	1,416.86	.....	.....	.....	1,416.86
Miscellaneous New Sewers	11,228.84	.....	.....	11,228.84	.....	.....	.....	9,561.76
Construction Flat Iron Project ...	2,812.83	.....	.....	2,812.83	.....	.....	.....	2,812.83
Sewerage and Drainage Facilities...	341,953.27	.....	100.00	342,053.27	4,275.01	26,157.91	232,176.33	109,876.94
Brown Avenue — Industrial Park	15,876.77	.....	70,420.40	86,297.17	16,177.78	32,456.51	48,634.29	37,662.88
E L C E Housing Project	3,644.13	.....	.....	3,644.13	.....	.....	.....	1,844.13
Sewer and Drain Construction ...	1,213,455.69	.....	12,777.07	1,226,232.76	26,514.61	176,478.96	533,073.97	693,158.79
East Industrial Park .....	.....	35,000.00	100,150.00	135,150.00	.....	5,103.10	65,012.81	70,137.19
Access Road — Parker-Varney School .....	.....	.....	.....	.....	.....	.....	.....	.....
New Highways .....	.....	130,000.00	250.00	130,250.00	1,886.64	21,190.44	115,212.15	15,037.85
Amoskeag Bridge Project U051-1	.....	125,000.00	.....	125,000.00	4,840.62	17,979.24	22,819.86	102,180.14
Kelley Falls Bridge — New Deck	42,761.92	.....	.....	42,761.92	.....	.....	.....	42,761.92
Second Street Bridge (North) — New Deck	215,372.32	.....	.....	215,372.32	.....	.....	.....	215,233.94
New Bridge Granite Street at Quincy Street .....	.....	85,000.00	4,889.68	89,889.68	.....	.....	89,889.68	.....
TOTALS	\$1,879,947.95	\$460,000.00	\$188,587.15	\$2,528,535.10	\$53,694.66	\$778,235.85	\$1,112,024.55	\$1,416,510.55
				Summary of Transfers				
				Revenue Accounts		\$163,734.97		
				Bond Issues		116,359.07		
						\$280,094.04		

CITY OF MANCHESTER

SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS

For the Year Ended December 31, 1970

EXHIBIT J — SCHEDULE 1

	Adminis- tration	Transpor- tation	Equipment	Construction Materials, Supplies	Engineer- ing	Insurance	TOTALS
Miscellaneous New Sewers	\$ 446.12	\$.....	\$.....	\$.....	\$ 281.76	\$.....	\$ 727.88
Sewerage and Drainage Facilities	13,843.46	323.20	975.20	1,598.76	8,743.12	674.17	26,157.91
Brown Avenue — Industrial Park	2,047.68	1,452.40	4,510.40	20,968.74	1,293.28	2,184.01	32,456.51
Sewer and Drain Construction	16,960.97	2,126.30	10,471.00	28,376.49	10,712.18	4,150.02	72,796.96
East Industrial Park	2,405.81	.....	.....	.....	2,697.29	.....	5,103.10
Access Road Parker-Varney School	4,305.98	127.20	490.00	615.93	2,719.57	254.69	8,513.37
New Highways	977.17	810.00	1,398.90	13,522.52	617.16	653.49	17,979.24
	\$40,987.19	\$4,839.10	\$17,845.50	\$65,082.44	\$27,064.36	\$7,916.38	\$163,734.97

CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
FOR THE YEARS 1946 TO 1970 INCLUSIVE
EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate County	(Per \$1,000) City	Total	Total Tax Levy
1946	\$ 93,929,433.00	\$.14	\$4.32	\$31.24	\$35.70	\$3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64
1951	121,851,507.00	.10	4.83	36.07	41.00	4,995,916.94
1952	125,165,364.00	.10	4.91	38.79	43.80	5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484,039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31
1958	141,909,210.00	.14	3.88	49.68	53.70	7,620,531.45
1959	144,391,179.00	.14	4.73	51.63	56.50	8,158,122.28
1960	146,836,053.00	.14	4.05	55.81	60.00	8,810,163.18
1961	148,218,034.00		4.40	55.60	60.00	8,893,082.04
1962	152,218,370.00		4.36	59.24	63.60	9,681,088.45
1963	157,216,403.00		4.05	60.45	64.50	10,140,471.12
1964	161,332,181.00		4.16	62.64	66.80	10,776,989.72
1965	166,047,700.00		4.27	62.33	66.60	11,058,777.49
1966	172,168,846.00		3.85	69.05	72.90	12,551,119.10
1967	174,118,599.00		4.24	70.56	74.80	13,024,070.46
1968	189,789,696.00		4.06	82.44	86.50	16,079,811.03
1969	212,685,716.50		3.96	79.54	83.50	17,422,926.53
1970	515,710,951.00		1.81	36.39	38.20	19,364,554.97

CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET
EXHIBIT L

	December 31, 1969	December 31, 1970	Increase Decrease*
ASSETS			
Cash on Hand and in Banks	\$3,204,506.50	\$ 7,095,333.73	\$3,890,827.23
Taxes Receivable	2,102,159.23	2,398,563.91	296,404.68
Taxes Rec'ble — Head Taxes	83,850.00	77,300.00	6,550.00*
Tax Titles and Tax Deeds	172,431.30	147,067.20	25,364.10*
Departmental Accts. Receivable	368,682.39	295,143.45	73,538.94*
Water Works	81,468.28	96,722.07	15,253.79
Revenue Appropriation — 1971 Charge		6,565.16	6,565.16
TOTAL ASSETS	\$6,013,097.70	\$10,116,695.52	\$4,103,597.82
LIABILITIES			
Accounts Payable and Accruals	810,814.87	1,080,880.24	270,065.37
Bond Anticipation Notes and Temporary Revenue Loans ..	3,790,000.00	7,645,000.00	3,855,000.00
U. S. Savings Bonds	1,225.25	1,348.16	122.91
Teachers' Retirement	57,634.88	38,401.25	19,233.63*
Police Retirement	199.28		199.28*
Social Security	124,267.00	128,815.84	4,548.84
N. H.-Vt. Hosp. Deductions	25,873.00	25,687.36	185.64*
Insurance	1,066.31	1,541.40	475.09
Revenue Appropriation Balances	361,007.78	689,226.12	328,218.34
Water Works (Reserve for Approp. When Collected)	81,468.28	96,722.07	15,253.79
Revenue of 1970, 1971	23,581.92	42,729.85	19,147.93
Head Tax Reserve and Cost	234,470.00	163,245.00	71,225.00*
Tailings	8,462.77	11,280.21	2,817.44
Parking Meters	46,696.64		46,696.64*
Other Funds, Manchester	47,581.92	46,407.20	1,174.72*
Highway Layout U. S. 305 (1) C-4331	604.29	604.29	
Revenue of Prior Years (Surplus)	398,143.51	144,806.53	253,336.98*
TOTAL LIABILITIES	\$6,013,097.70	\$10,116,695.52	\$4,103,597.82

